



# Submitted Budget Report

FY 2027

56 Yellowstone

Submit ID: 0972-30888528

0972 Elder Grove Elem

## Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)

Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)

County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)

County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

## District ANB And Taxable Valuation

|           | ANB   |     | Taxable Valuation |
|-----------|-------|-----|-------------------|
|           | EL    | HS  |                   |
| District: | * 718 | N/A | 17,626,493        |

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

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

## Certification

District Clerk:

(Signature)

Michele McAbee

(Date)

Chairperson, School Trustees:

(Signature)

Luke Romo

(Date)

County Superintendent:

(Signature)

Hank Peters

(Date)

Chairperson, County Commissioners:

(Print)

(Signature)

(Date)

Name of Contact:

(Print)

(Signature)

(Phone)





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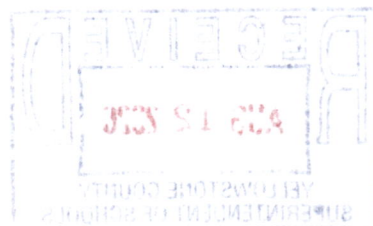
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## Summary

| Fund<br>[A]                    | Adopted<br>Budget<br>[B] | Total<br>Reserves<br>(961-966)<br>[C] | Reserve<br>Limit<br>[D] | % of<br>Adopted<br>Budget<br>Reserved<br>(C/B) x 100<br>[E] | Unreserved<br>Fund Balance<br>Reappropriated<br>(970)<br>[F] | Other<br>Revenue<br>[G] | District<br>Property Tax<br>Requirements<br>(B - F - G = H)<br>If < 0, enter 0<br>[H] | District Mill<br>Levies<br>H / (TV x .001)<br>[I] |
|--------------------------------|--------------------------|---------------------------------------|-------------------------|-------------------------------------------------------------|--------------------------------------------------------------|-------------------------|---------------------------------------------------------------------------------------|---------------------------------------------------|
| 01 General                     | 4,860,444.76             | 400,916.92                            | 10%                     | 8.25%                                                       | 0.00                                                         | 4,830,444.76            | 30,000.00                                                                             | 1.70                                              |
| 10 Transportation              | 681,591.00               | 132,380.76                            | 20%                     | 19.42%                                                      | 0.00                                                         | 269,988.19              | 411,602.81                                                                            | 23.35                                             |
| 11 Bus Depreciation<br>Reserve | 0.00                     | 0.00                                  | N/A                     | 0.00%                                                       | 0.00                                                         | 0.00                    | 0.00                                                                                  | 0.00                                              |
| 13 Tuition                     | 249,777.00               |                                       | N/A                     |                                                             | 2,825.25                                                     | 0.00                    | 246,951.75                                                                            | 14.01                                             |
| 14 Retirement                  | 625,622.00               | 118,693.40                            | 20%                     | 18.97%                                                      | 0.00                                                         | 625,622.00              |                                                                                       |                                                   |
| 17 Adult Education             | 16,961.79                | 5,936.63                              | 35%                     | 35.00%                                                      | 11,025.16                                                    | 0.00                    | 5,936.63                                                                              | 0.34                                              |
| 19 Non-Operating               | 0.00                     | 0.00                                  | N/A                     | 0.00%                                                       | 0.00                                                         | 0.00                    | 0.00                                                                                  | 0.00                                              |
| 28 Technology                  | 4,262.21                 | 0.00                                  | N/A                     | 0.00%                                                       | 204.29                                                       | 4,057.92                | 0.00                                                                                  | 0.00                                              |
| 29 Flexibility                 | 1,169.30                 | 0.00                                  | N/A                     | 0.00%                                                       | 1,169.30                                                     | 0.00                    | 0.00                                                                                  | 0.00                                              |
| 61 Building Reserve            | 435,982.69               | 0.00                                  | N/A                     | 0.00%                                                       | 312,952.69                                                   | 81,852.27               | 41,177.73                                                                             | 2.34                                              |
| Total of All Funds             | 6,875,810.75             | 657,927.71                            |                         |                                                             | 328,176.69                                                   | 5,811,965.14            | 735,668.92                                                                            | 41.74                                             |

|                  |              |      |          |       |            |      |              |       |
|------------------|--------------|------|----------|-------|------------|------|--------------|-------|
| 50 Debt Service  |              |      |          |       |            |      |              |       |
| Tax Jurisdiction |              |      |          |       |            |      |              |       |
| 8                | 1,434,850.00 | 0.00 | 20-9-438 | 0.00% | 164,724.92 | 0.00 | 1,270,125.08 | 72.06 |





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## General Fund Limits And Reserves Worksheet

### PART I. Certified Budget Data

#### ANB By Budget Unit:

|    |                 |       |
|----|-----------------|-------|
| E1 | ELDER GROVE K-6 | 558 * |
| M1 | ELDER GROVE 7-8 | 160 * |

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

|    |                                                             |       |              |
|----|-------------------------------------------------------------|-------|--------------|
| A. | Direct State Aid                                            | (I-A) | 2,365,549.66 |
| B. | Mandatory Non-isolated Levy                                 | (I-B) | 0.00         |
| C. | Quality Educator                                            | (I-C) | 349,081.60   |
| D. | At Risk Student                                             | (I-D) | 6,648.66     |
| E. | Indian Education For All                                    | (I-E) | 18,761.34    |
| F. | American Indian Achievement Gap                             | (I-F) | 5,888.00     |
| G. | Data For Achievement                                        | (I-G) | 17,964.36    |
| H. | State Special Education Allowable Cost Payment to Districts | (I-H) | 118,968.06   |
| I. | State Special Education Related-Services Payment To Coop    | (I-I) | 39,656.02    |
| J. | District GTB Subsidy Per Elementary Base Mill               | (I-J) | 0.00         |
| K. | District GTB Subsidy Per High School Base Mill              | (I-K) | N/A          |

### PART II. General Fund Budget Limits

#### Prior Year Budget Data:

|    |                                       |        |              |
|----|---------------------------------------|--------|--------------|
| A. | ANB                                   | (II-A) | 722          |
| B. | BASE Budget Limit                     | (II-B) | 4,709,796.81 |
| C. | Maximum Budget Limit                  | (II-C) | 5,888,287.85 |
| D. | Over-BASE Levy As Submitted on Budget | (II-D) | 30,000.00    |
| E. | Adopted Budget                        | (II-E) | 4,739,796.81 |

#### Current Year Budget Data:

|    |                                              |        |              |
|----|----------------------------------------------|--------|--------------|
| F. | % Special Education in Maximum Budget        | (II-F) | 93%          |
| G. | BASE Budget (Minimum Budget Amount Required) | (II-G) | 4,814,407.57 |
| H. | Maximum Budget Limit                         | (II-H) | 6,009,906.13 |
| I. | Highest Budget Without a Vote                | (II-I) | 4,860,444.76 |
| J. | Highest Budget                               | (II-J) | 6,009,906.13 |
| K. | Highest Voted Amount                         | (II-K) | 1,149,461.37 |
| L. | Amount Approved on Ballot by Voters          | (II-L) | 0.00         |
| M. | Adopted Budget                               | (II-M) | 4,860,444.76 |



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

|    |                                                     |          |      |            |
|----|-----------------------------------------------------|----------|------|------------|
| A. | Operating Reserve (961)                             | (III-A)  |      | 400,916.92 |
| B. | TIF Operating Reserve (962)                         | (III-B)  |      | 0.00       |
| C. | Excess Reserves                                     | (III-C)  |      | 0.00       |
| 1. | Reserve For Protested/Delinquent Taxes (963)        | (III-C1) | 0.00 |            |
| 2. | Reserve For Tax Audit Receipts (964)                | (III-C2) | 0.00 |            |
| D. | Unreserved Fund Balance Reappropriated (970)        | (III-D)  |      | 0.00       |
| 1. | Prior Year Excess Reserves Funding Over-BASE (970a) | (III-D1) | 0.00 |            |
| 2. | Remaining Fund Balance Available (970b)             | (III-D2) | 0.00 |            |
| 3. | TIF Fund Balance Reappropriated (970c)              | (III-D3) | 0.00 |            |
| E. | TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)       | (III-E)  |      | 400,916.92 |

## PART V. General Fund Worksheet

### General Fund Budget:

|    |                             |        |              |              |
|----|-----------------------------|--------|--------------|--------------|
| A. | Adopted General Fund Budget | (V-A)  |              | 4,860,444.76 |
| 1. | BASE Budget Limit           | (V-A1) | 4,814,407.57 |              |
| 2. | Over-BASE Budget            | (V-A2) | 46,037.19    |              |

### Funding The BASE Budget:

|    |                                                |        |              |              |
|----|------------------------------------------------|--------|--------------|--------------|
| B. | Direct State Aid                               | (V-B)  |              | 2,365,549.66 |
| 1. | Direct State Aid Paid By State                 | (V-B1) | 2,365,549.66 |              |
| 2. | Direct State Aid Paid By Non-Isolated District | (V-B2) | 0.00         |              |
| C. | Quality Educator                               | (V-C)  |              | 349,081.60   |
| D. | At Risk Student                                | (V-D)  |              | 6,648.66     |
| E. | Indian Education For All                       | (V-E)  |              | 18,761.34    |
| F. | American Indian Achievement Gap                | (V-F)  |              | 5,888.00     |
| G. | Data For Achievement                           | (V-G)  |              | 17,964.36    |
| H. | Special Education Allowable Cost Payment       | (V-H)  |              | 118,968.06   |
| I. | Remaining Fund Balance Available               | (V-I)  |              | 0.00         |
| J. | Non-Levy Revenue and Funding Sources           | (V-J)  |              | 10,040.00    |
| 1. | Actual Non-Levy Revenue                        | (V-J1) | 10,040.00    |              |
| 2. | Anticipated Non-Levy Revenue                   | (V-J2) | 0.00         |              |
| K. | Other Non-Levy Revenue and Funding Sources     | (V-K)  |              | 0.00         |
| L. | BASE Requirements                              | (V-L)  |              | 1,921,505.89 |
| 1. | Elementary County BASE Distribution            | (V-L1) | 1,921,505.89 |              |
| 2. | High School County BASE Distribution           | (V-L2) | 0.00         |              |
| M. | **Subtotal of BASE Budget Revenue              | (V-M)  |              | 4,814,407.57 |

### Funding The Over-BASE Budget:

|    |                                                                |        |      |           |
|----|----------------------------------------------------------------|--------|------|-----------|
| N. | Fund Balance & Non-Levy Revenue Available To Fund Over-BASE    | (V-N)  |      | 0.00      |
| O. | Over-BASE Only Revenues and Funding Sources                    | (V-O)  |      | 16,037.19 |
| 1. | Prior Year Excess Reserves Reappropriated (Over-BASE Only)     | (V-O1) | 0.00 |           |
| 2. | Flexible Non-Voted Levy Authority Transferred from Other Funds | (V-O2) | 0.00 |           |
| 3. | Oil & Gas Revenues                                             | (V-O3) | 0.00 |           |
| 4. | TIF Applied To Over-BASE Budget                                | (V-O4) | 0.00 |           |



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|                     |                                                                          |        |           |           |
|---------------------|--------------------------------------------------------------------------|--------|-----------|-----------|
| 5.                  | Tuition                                                                  | (V-O5) | 16,037.19 |           |
| 6.                  | School Block Grant Coal Mitigation                                       | (V-O6) | 0.00      |           |
| P.                  | District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF) | (V-P)  |           | 30,000.00 |
| Q.                  | Subtotal of Over-BASE Revenue and Funding Sources                        | (V-Q)  |           | 46,037.19 |
| <b>Mill Levies:</b> |                                                                          |        |           |           |
| R.                  | District Non-Isolated Mills                                              | (V-R)  |           | 0.00      |
| S.                  | Over-BASE Mills                                                          | (V-S)  |           | 1.70      |
| 1.                  | District Property Tax Levy Mills                                         | (V-S1) | 1.70      |           |
| 2.                  | Flexible Non-Voted Levy Authority                                        | (V-S2) | 0.00      |           |
| T.                  | Total General Fund Mills                                                 | (V-T)  |           | 1.70      |

\* Should be approximately equal to (Taxable Value X .001) X BASE Mills

\*\* BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget



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## 01 General Fund

|                |      |              |
|----------------|------|--------------|
| Adopted Budget | 0001 | 4,860,444.76 |
|----------------|------|--------------|

### Budget Uses

|                             |       |              |
|-----------------------------|-------|--------------|
| Expenditure Budget          | 0002  | 4,860,444.76 |
| Add To Fund Balance         | 0003  | 0.00         |
| TIF Fund Balance for Budget | TFS47 | 0.00         |

### Estimated Funding Sources

|                                                             |      |              |
|-------------------------------------------------------------|------|--------------|
| Unreserved Fund Balance Reappropriated                      | 0970 | 0.00         |
| Direct State Aid                                            | 3110 | 2,365,549.66 |
| Quality Educator                                            | 3111 | 349,081.60   |
| At Risk Student                                             | 3112 | 6,648.66     |
| Indian Education For All                                    | 3113 | 18,761.34    |
| American Indian Achievement Gap                             | 3114 | 5,888.00     |
| State Special Education Allowable Cost Payment to Districts | 3115 | 118,968.06   |
| Data For Achievement                                        | 3116 | 17,964.36    |
| Elementary County BASE Distribution                         | 2250 | 1,921,505.89 |
| High School County BASE Distribution                        | 2260 | 0.00         |

### Actual Non-levy Revenue and Funding Sources

|                                                   |      |           |
|---------------------------------------------------|------|-----------|
| Tax Title and Property Sales                      | 1130 | 0.00      |
| Interest Earnings                                 | 1510 | 10,000.00 |
| Revenue from Community Services Activities        | 1800 | 0.00      |
| Other Revenue from Local Sources                  | 1900 | 40.00     |
| Rentals                                           | 1910 | 0.00      |
| Dormitory Charges                                 | 1915 | 0.00      |
| Contributions/Donations from Private Sources      | 1920 | 0.00      |
| Textbook Sales and Rentals                        | 1940 | 0.00      |
| Fees - Users/Resale of Supplies                   | 1945 | 0.00      |
| Services Provided Other School Districts or Coops | 1950 | 0.00      |
| Services Provided Other Local Governmental Units  | 1960 | 0.00      |
| Summer School Fees                                | 1981 | 0.00      |
| State - Payment in Lieu of Taxes - FWP            | 3302 | 0.00      |

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

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



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

|                                             |      |           |
|---------------------------------------------|------|-----------|
| Oil & Gas Revenues - Over-BASE Budget       | 0172 | 0.00      |
| TIF Applied To Over-BASE Budget             | 0175 | 0.00      |
| Individual Tuition                          | 1310 | 0.00      |
| Tuition from School Districts Within State  | 1320 | 16,037.19 |
| Tuition from School Districts Outside State | 1330 | 0.00      |
| State - Tuition for State Placement         | 3117 | 0.00      |
| School Block Grant Coal Mitigation          | 3449 | 0.00      |

### Other Non-levy Revenue

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

### Levies

|                                                 |         |              |
|-------------------------------------------------|---------|--------------|
| Mandatory Non-isolated Levy                     | 1110(a) | 0.00         |
| Over-BASE Levy                                  | 1110(c) | 30,000.00    |
| District Tax Levy                               | 1110    | 30,000.00    |
| Total Estimated Revenues to Fund Adopted Budget | 0004    | 4,860,444.76 |
| Estimated Revenues Exceeding Adopted Budget     | 0004a   | 0.00         |



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## 10 Transportation Fund

|                                                                     |       |            |
|---------------------------------------------------------------------|-------|------------|
| Adopted Budget                                                      | 0001  | 681,591.00 |
| <b>Budget Uses</b>                                                  |       |            |
| Expenditure Budget                                                  | 0002  | 681,591.00 |
| Add To Fund Balance                                                 | 0003  | 0.00       |
| <b>Transportation Schedule Data</b>                                 |       |            |
| On-Schedule                                                         | 0005  | 248,988.18 |
| Contingency                                                         | 0006  | 10,000.00  |
| Over-Schedule                                                       | 0011  | 422,602.82 |
| Fund Balance for Budget                                             | TFS48 | 132,380.76 |
| Operating Reserve                                                   | 0961  | 132,380.76 |
| Unreserved Fund Balance Reappropriated                              | 0970  | 0.00       |
| <b>Estimated Funding Sources</b>                                    |       |            |
| Coal Gross Proceeds                                                 | 1123  | 0.00       |
| Individual Transportation Fees                                      | 1410  | 11,000.00  |
| Transportation Fees from Other School Districts Within State        | 1420  | 0.00       |
| Transportation Fees from Other School Districts Outside State       | 1430  | 0.00       |
| Other Transportation Fees                                           | 1440  | 0.00       |
| Interest Earnings                                                   | 1510  | 0.00       |
| Other Revenue from Local Sources                                    | 1900  | 0.00       |
| State - Payment in Lieu of Taxes - FWP                              | 3302  | 0.00       |
| Montana Oil and Gas Tax                                             | 3460  | 0.00       |
| Other Revenue                                                       | 9100  | 0.00       |
| Residual Equity Transfers In                                        | 9710  | 0.00       |
| <b>Anticipated Non-levy Revenue and Funding Sources - Over-BASE</b> |       |            |
| Individual Tuition                                                  | 1310  | 0.00       |
| Tuition from School Districts Within State                          | 1320  | 0.00       |
| Tuition from School Districts Outside State                         | 1330  | 0.00       |
| State - Tuition for State Placement                                 | 3117  | 0.00       |
| School Block Grant Coal Mitigation                                  | 3449  | 0.00       |
| <b>Reimbursements</b>                                               |       |            |
| County On-Schedule Transportation Reimbursement                     | 2220  | 64,747.04  |
| State - On-Schedule Transportation Reimbursement                    | 3210  | 194,241.15 |
| District Tax Levy                                                   | 1110  | 411,602.81 |
| District Mills                                                      | 999   | 23.35      |
| Total Estimated Revenues to Fund Adopted Budget                     | 0004  | 681,591.00 |
| Estimated Revenues Exceeding Adopted Budget                         | 0004a | 0.00       |



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## 11 Bus Depreciation Reserve Fund

|                |      |      |
|----------------|------|------|
| Adopted Budget | 0001 | 0.00 |
|----------------|------|------|

### Budget Uses

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

### Estimated Funding Sources

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

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

|                                                             |      |      |
|-------------------------------------------------------------|------|------|
| Individual Tuition                                          | 1310 | 0.00 |
| Tuition from School Districts Within State                  | 1320 | 0.00 |
| Tuition from School Districts Outside State                 | 1330 | 0.00 |
| State - Tuition for State Placement                         | 3117 | 0.00 |
| School Block Grant Coal Mitigation                          | 3449 | 0.00 |
| Use Estimated Non-levy Revenue to Lower Levies? (Yes or No) |      | No   |
| District Tax Levy                                           | 1110 | 0.00 |
| District Mills                                              | 999  | 0.00 |
| Total Estimated Revenues to Fund Adopted Budget             | 0004 | 0.00 |



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### 13 Tuition Fund

|                                                                     |       |            |
|---------------------------------------------------------------------|-------|------------|
| Adopted Budget                                                      | 0001  | 249,777.00 |
| <b>Budget Uses</b>                                                  |       |            |
| Expenditure Budget                                                  | 0002  | 249,777.00 |
| Add To Fund Balance                                                 | 0003  | 0.00       |
| Fund Balance for Budget                                             | TFS48 | 2,825.25   |
| Unreserved Fund Balance Reappropriated                              | 0970  | 2,825.25   |
| <b>Estimated Funding Sources</b>                                    |       |            |
| Coal Gross Proceeds                                                 | 1123  | 0.00       |
| Interest Earnings                                                   | 1510  | 0.00       |
| Other Revenue from Local Sources                                    | 1900  | 0.00       |
| Direct State Aid                                                    | 3110  | 0.00       |
| State - Payment in Lieu of Taxes - FWP                              | 3302  | 0.00       |
| Montana Oil and Gas Tax                                             | 3460  | 0.00       |
| Other Revenue                                                       | 9100  | 0.00       |
| Residual Equity Transfers In                                        | 9710  | 0.00       |
| <b>Anticipated Non-levy Revenue and Funding Sources - Over-BASE</b> |       |            |
| Individual Tuition                                                  | 1310  | 0.00       |
| Tuition from School Districts Within State                          | 1320  | 0.00       |
| Tuition from School Districts Outside State                         | 1330  | 0.00       |
| State - Tuition for State Placement                                 | 3117  | 0.00       |
| School Block Grant Coal Mitigation                                  | 3449  | 0.00       |
| District Tax Levy                                                   | 1110  | 246,951.75 |
| District Mills                                                      | 999   | 14.01      |
| Total Estimated Revenues to Fund Adopted Budget                     | 0004  | 249,777.00 |
| Estimated Revenues Exceeding Adopted Budget                         | 0004a | 0.00       |



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### 14 Retirement Fund

|                                                                     |       |            |
|---------------------------------------------------------------------|-------|------------|
| Adopted Budget                                                      | 0001  | 625,622.00 |
| <b>Budget Uses</b>                                                  |       |            |
| Expenditure Budget                                                  | 0002  | 625,622.00 |
| Add To Fund Balance                                                 | 0003  | 0.00       |
| Fund Balance for Budget                                             | TFS48 | 118,693.40 |
| Operating Reserve                                                   | 0961  | 118,693.40 |
| Unreserved Fund Balance Reappropriated                              | 0970  | 0.00       |
| <b>Estimated Funding Sources</b>                                    |       |            |
| Interest Earnings                                                   | 1510  | 0.00       |
| Other Revenue from Local Sources                                    | 1900  | 0.00       |
| Other Revenue                                                       | 9100  | 0.00       |
| Residual Equity Transfers In                                        | 9710  | 0.00       |
| <b>Anticipated Non-levy Revenue and Funding Sources - Over-BASE</b> |       |            |
| Individual Tuition                                                  | 1310  | 0.00       |
| Tuition from School Districts Within State                          | 1320  | 0.00       |
| Tuition from School Districts Outside State                         | 1330  | 0.00       |
| State - Tuition for State Placement                                 | 3117  | 0.00       |
| School Block Grant Coal Mitigation                                  | 3449  | 0.00       |
| County Retirement Distribution                                      | 2240  | 625,622.00 |
| Total Estimated Revenues to Fund Adopted Budget                     | 0004  | 625,622.00 |
| Estimated Revenues Exceeding Adopted Budget                         | 0004a | 0.00       |



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### 17 Adult Education Fund

|                                                                     |       |           |
|---------------------------------------------------------------------|-------|-----------|
| Adopted Budget                                                      | 0001  | 16,961.79 |
| <b>Budget Uses</b>                                                  |       |           |
| Expenditure Budget                                                  | 0002  | 16,961.79 |
| Add To Fund Balance                                                 | 0003  | 0.00      |
| Fund Balance for Budget                                             | TFS48 | 16,961.79 |
| Operating Reserve                                                   | 0961  | 5,936.63  |
| Unreserved Fund Balance Reappropriated                              | 0970  | 11,025.16 |
| <b>Estimated Funding Sources</b>                                    |       |           |
| Coal Gross Proceeds                                                 | 1123  | 0.00      |
| Fees for Adult Education                                            | 1340  | 0.00      |
| Interest Earnings                                                   | 1510  | 0.00      |
| Other Revenue from Local Sources                                    | 1900  | 0.00      |
| State - Payment in Lieu of Taxes - FWP                              | 3302  | 0.00      |
| Montana Oil and Gas Tax                                             | 3460  | 0.00      |
| Other Revenue                                                       | 9100  | 0.00      |
| Residual Equity Transfers In                                        | 9710  | 0.00      |
| <b>Anticipated Non-levy Revenue and Funding Sources - Over-BASE</b> |       |           |
| Individual Tuition                                                  | 1310  | 0.00      |
| Tuition from School Districts Within State                          | 1320  | 0.00      |
| Tuition from School Districts Outside State                         | 1330  | 0.00      |
| State - Tuition for State Placement                                 | 3117  | 0.00      |
| School Block Grant Coal Mitigation                                  | 3449  | 0.00      |
| District Tax Levy                                                   | 1110  | 5,936.63  |
| District Mills                                                      | 999   | 0.34      |
| Total Estimated Revenues to Fund Adopted Budget                     | 0004  | 16,961.79 |
| Estimated Revenues Exceeding Adopted Budget                         | 0004a | 0.00      |



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### 19 Non-Operating Fund

|                                                                     |       |      |
|---------------------------------------------------------------------|-------|------|
| Adopted Budget                                                      | 0001  | 0.00 |
| <b>Budget Uses</b>                                                  |       |      |
| Expenditure Budget                                                  | 0002  | 0.00 |
| Add To Fund Balance                                                 | 0003  | 0.00 |
| <b>Transportation Schedule Data</b>                                 |       |      |
| On-Schedule                                                         | 0005  | 0.00 |
| Contingency                                                         | 0006  | 0.00 |
| Over-Schedule                                                       | 0011  | 0.00 |
| Fund Balance for Budget                                             | TFS48 | 0.00 |
| Operating Reserve                                                   | 0961  | 0.00 |
| Unreserved Fund Balance Reappropriated                              | 0970  | 0.00 |
| <b>Estimated Funding Sources</b>                                    |       |      |
| Coal Gross Proceeds                                                 | 1123  | 0.00 |
| Interest Earnings                                                   | 1510  | 0.00 |
| Other Revenue from Local Sources                                    | 1900  | 0.00 |
| State - Payment in Lieu of Taxes - FWP                              | 3302  | 0.00 |
| Montana Oil and Gas Tax                                             | 3460  | 0.00 |
| Other Revenue                                                       | 9100  | 0.00 |
| Residual Equity Transfers In                                        | 9710  | 0.00 |
| <b>Anticipated Non-levy Revenue and Funding Sources - Over-BASE</b> |       |      |
| Individual Tuition                                                  | 1310  | 0.00 |
| Tuition from School Districts Within State                          | 1320  | 0.00 |
| Tuition from School Districts Outside State                         | 1330  | 0.00 |
| State - Tuition for State Placement                                 | 3117  | 0.00 |
| School Block Grant Coal Mitigation                                  | 3449  | 0.00 |
| <b>Reimbursements</b>                                               |       |      |
| County On-Schedule Transportation Reimbursement                     | 2220  | 0.00 |
| State - On-Schedule Transportation Reimbursement                    | 3210  | 0.00 |
| District Tax Levy                                                   | 1110  | 0.00 |
| District Mills                                                      | 999   | 0.00 |
| Total Estimated Revenues to Fund Adopted Budget                     | 0004  | 0.00 |
| Estimated Revenues Exceeding Adopted Budget                         | 0004a | 0.00 |



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### 28 Technology Fund

|                                                                     |       |          |
|---------------------------------------------------------------------|-------|----------|
| Adopted Budget                                                      | 0001  | 4,262.21 |
| <b>Budget Uses</b>                                                  |       |          |
| Expenditure Budget                                                  | 0002  | 4,262.21 |
| Add To Fund Balance                                                 | 0003  | 0.00     |
| TIF Fund Balance for Budget                                         | TFS47 | 0.00     |
| Fund Balance for Budget                                             | TFS48 | 204.29   |
| Operating Reserve                                                   | 0961  | 0.00     |
| Unreserved Fund Balance Reappropriated                              | 0970  | 204.29   |
| TIF Fund Balance Reappropriated                                     | 0973  | 0.00     |
| <b>Estimated Funding Sources</b>                                    |       |          |
| Coal Gross Proceeds                                                 | 1123  | 0.00     |
| Interest Earnings                                                   | 1510  | 0.00     |
| Other Revenue from Local Sources                                    | 1900  | 0.00     |
| State - Payment in Lieu of Taxes - FWP                              | 3302  | 0.00     |
| Montana Oil and Gas Tax                                             | 3460  | 0.00     |
| Other Revenue                                                       | 9100  | 0.00     |
| Residual Equity Transfers In                                        | 9710  | 0.00     |
| State - Technology Aid                                              | 3281  | 4,057.92 |
| <b>Anticipated Non-levy Revenue and Funding Sources - Over-BASE</b> |       |          |
| Individual Tuition                                                  | 1310  | 0.00     |
| Tuition from School Districts Within State                          | 1320  | 0.00     |
| Tuition from School Districts Outside State                         | 1330  | 0.00     |
| State - Tuition for State Placement                                 | 3117  | 0.00     |
| School Block Grant Coal Mitigation                                  | 3449  | 0.00     |
| District Tax Levy                                                   | 1110  | 0.00     |
| District Mills                                                      | 999   | 0.00     |
| Total Estimated Revenues to Fund Adopted Budget                     | 0004  | 4,262.21 |
| Estimated Revenues Exceeding Adopted Budget                         | 0004a | 0.00     |



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### 29 Flexibility Fund

|                                                                     |       |          |
|---------------------------------------------------------------------|-------|----------|
| Adopted Budget                                                      | 0001  | 1,169.30 |
| <b>Budget Uses</b>                                                  |       |          |
| Expenditure Budget                                                  | 0002  | 1,169.30 |
| Add To Fund Balance                                                 | 0003  | 0.00     |
| Fund Balance for Budget                                             | TFS48 | 1,169.30 |
| Operating Reserve                                                   | 0961  | 0.00     |
| Unreserved Fund Balance Reappropriated                              | 0970  | 1,169.30 |
| <b>Estimated Funding Sources</b>                                    |       |          |
| Coal Gross Proceeds                                                 | 1123  | 0.00     |
| Interest Earnings                                                   | 1510  | 0.00     |
| Other Revenue from Local Sources                                    | 1900  | 0.00     |
| State - Payment in Lieu of Taxes - FWP                              | 3302  | 0.00     |
| Montana Oil and Gas Tax                                             | 3460  | 0.00     |
| Other Revenue                                                       | 9100  | 0.00     |
| Residual Equity Transfers In                                        | 9710  | 0.00     |
| State - Transformational Learning Aid                               | 3760  | 0.00     |
| State - Advanced Opportunity Aid                                    | 3770  | 0.00     |
| <b>Anticipated Non-levy Revenue and Funding Sources - Over-BASE</b> |       |          |
| Individual Tuition                                                  | 1310  | 0.00     |
| Tuition from School Districts Within State                          | 1320  | 0.00     |
| Tuition from School Districts Outside State                         | 1330  | 0.00     |
| State - Tuition for State Placement                                 | 3117  | 0.00     |
| School Block Grant Coal Mitigation                                  | 3449  | 0.00     |
| District Tax Levy                                                   | 1110  | 0.00     |
| District Mills                                                      | 999   | 0.00     |
| Total Estimated Revenues to Fund Adopted Budget                     | 0004  | 1,169.30 |
| Estimated Revenues Exceeding Adopted Budget                         | 0004a | 0.00     |



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## 50 Debt Service Fund

8

|                |      |               |
|----------------|------|---------------|
| Taxable Value  |      | 17,626,493.00 |
| Adopted Budget | 0001 | 1,434,850.00  |

### Budget Uses

|                                        |       |              |
|----------------------------------------|-------|--------------|
| Expenditure Budget                     | 0002  | 1,434,850.00 |
| Add To Fund Balance                    | 0003  | 0.00         |
| TIF Fund Balance for Budget            | TFS47 | 0.00         |
| Fund Balance for Budget                | TFS48 | 164,724.92   |
| Fund Balance In Sinking Fund           | 0960  | 0.00         |
| Operating Reserve                      | 0961  | 0.00         |
| Unreserved Fund Balance Reappropriated | 0970  | 164,724.92   |
| TIF Fund Balance Reappropriated        | 0973  | 0.00         |

### Estimated Funding Sources

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

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

|                                                 |       |              |
|-------------------------------------------------|-------|--------------|
| Individual Tuition                              | 1310  | 0.00         |
| Tuition from School Districts Within State      | 1320  | 0.00         |
| Tuition from School Districts Outside State     | 1330  | 0.00         |
| State - Tuition for State Placement             | 3117  | 0.00         |
| School Block Grant Coal Mitigation              | 3449  | 0.00         |
| District Tax Levy                               | 1110  | 1,270,125.08 |
| Jurisdiction Mills                              | 999   | 72.06        |
| Total Estimated Revenues to Fund Adopted Budget | 0004  | 1,434,850.00 |
| Estimated Revenues Exceeding Adopted Budget     | 0004a | 0.00         |

### Bond Issues

| Issue Type                             | Issue Date | Maturity Date | Issue Amount  | Outstanding 6/30/27 | Principal  | Interest   | Agent Fees        |
|----------------------------------------|------------|---------------|---------------|---------------------|------------|------------|-------------------|
| Elementary Bond                        | 04/04/2013 | 06/30/2033    | 5,000,000.00  | 1,800,000.00        | 270,000.00 | 62,100.00  | 400.00            |
| Elementary Bond                        | 03/08/2018 | 06/30/2038    | 14,785,000.00 | 9,925,000.00        | 690,000.00 | 411,850.00 | 500.00            |
| <b>Total Bond Requirements</b>         |            |               |               |                     |            |            | 1,434,850.00      |
| <b>Total Debt Service Requirements</b> |            |               |               |                     |            |            | 0002 1,434,850.00 |



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## 61 Building Reserve Fund

|                                                                     |         |            |
|---------------------------------------------------------------------|---------|------------|
| Adopted Budget                                                      | 0001    | 435,982.69 |
| <b>Budget Uses</b>                                                  |         |            |
| Expenditure Budget                                                  | 0002    | 435,982.69 |
| Add To Fund Balance                                                 | 0003    | 0.00       |
| TIF Fund Balance for Budget                                         | TFS47   | 0.00       |
| Fund Balance for Budget                                             | TFS48   | 312,952.69 |
| Operating Reserve                                                   | 0961    | 0.00       |
| Unreserved Fund Balance Reappropriated                              | 0970    | 312,952.69 |
| TIF Fund Balance Reappropriated                                     | 0973    | 0.00       |
| <b>Estimated Funding Sources</b>                                    |         |            |
| Coal Gross Proceeds                                                 | 1123    | 0.00       |
| BR Permissive Revenues - Coal Gross Proceeds                        | 1125    | 0.00       |
| Tax Title and Property Sales                                        | 1130    | 0.00       |
| BR Permissive Revenues - Tax Title and Property Sales               | 1131    | 0.00       |
| Interest Earnings                                                   | 1510    | 0.00       |
| BR Permissive Revenues - Interest Earnings                          | 1511    | 0.00       |
| Other Revenue from Local Sources                                    | 1900    | 0.00       |
| BR Permissive Revenues - Other Revenue from Local Sources           | 1901    | 0.00       |
| State - School Major Maintenance Aid (SMMA)                         | 3283    | 81,852.27  |
| State - Payment in Lieu of Taxes - FWP                              | 3302    | 0.00       |
| BR Permissive Revenues - State Payment in Lieu of Taxes-FWP         | 3303    | 0.00       |
| Montana Oil and Gas Tax                                             | 3460    | 0.00       |
| BR Permissive Revenues - Montana Oil and Gas Tax                    | 3461    | 0.00       |
| Other Revenue                                                       | 9100    | 0.00       |
| BR Permissive Revenues - Other Revenue                              | 9101    | 0.00       |
| Residual Equity Transfers In                                        | 9710    | 0.00       |
| <b>Anticipated Non-levy Revenue and Funding Sources - Over-BASE</b> |         |            |
| Individual Tuition                                                  | 1310    | 0.00       |
| Tuition from School Districts Within State                          | 1320    | 0.00       |
| Tuition from School Districts Outside State                         | 1330    | 0.00       |
| State - Tuition for State Placement                                 | 3117    | 0.00       |
| School Block Grant Coal Mitigation                                  | 3449    | 0.00       |
| Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)         |         | No         |
| Building Reserve Voted Levy                                         | 1110(a) | 0.00       |
| District Tax Levy                                                   | 1110    | 41,177.73  |
| District Mills                                                      | 999     | 2.34       |
| Building Reserve Voted Mills                                        | 0134    | 0.00       |
| Building Reserve Permissive Mills                                   | 0135    | 2.34       |
| Total Estimated Revenues to Fund Adopted Budget                     | 0004    | 435,982.69 |