



Budget Report
FY2005-06
05 Carbon
0076 Belfry K-12 Schools

Submit ID: 0076-55299906

Due Dates:

Adopted By: Board of Trustees On or Before August 15
Transmit To: County Superintendent Within 5 Days
Approval By: County Commissioners 4th Monday in August
Transmit To: OPI 2nd Monday in September

District Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	57	48	1,337,223

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

Certification

District Clerk:

Diane Keller

 (Signature)

 (Date)

Chairperson, School Trustees:

Kathy Robson

 (Signature)

 (Date)

County Superintendent:

Jerry Scott

 (Signature)

 (Date)

Chairperson, County Commissioners:

 (Print)

 (Signature)

 (Date)

Name of Contact:

 (Print)

 (Signature)

 (Phone)



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Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F]	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	896,329.87	107,143.88	10%	11.95%	212,764.86	601,305.12	82,259.89	61.52
10 Transportation	55,000.00	11,000.00	20%	20.00%	24,926.70	28,609.50	1,463.80	1.09
11 Bus Depreciation	116,032.89	0.00	N/A	0.00%	100,876.87	0.00	15,156.02	11.33
13 Tuition	11.48		N/A		11.48	0.00	0.00	0.00
14 Retirement	123,000.00	43,050.00	35%	35.00%	19,207.52	103,792.48		
17 Adult Education	4,571.56	0.00	35%	0.00%	4,571.56	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A		0.00	0.00	0.00	0.00
28 Technology	5,302.64	0.00	N/A	0.00%	601.66	4,700.98	0.00	0.00
29 Flex	3,003.12	0.00	N/A	0.00%	3,003.12	0.00	0.00	0.00
50 Debt Service	0.00	0.00	20-9-438		0.00	0.00	0.00	0.00
61 Building Reserve	60,000.00	0.00	N/A	0.00%	0.00	0.00	60,000.00	44.87
Total of All Funds	1,263,251.56	161,193.88			365,963.77	738,408.08	158,879.71	118.81



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PART I. Certified Budget Data

ANB By Budget Unit:	E1 BELFRY K-6	35
	M1 BELFRY 7-8	22
	H1 BELFRY HS 9-12	48

A. Direct State Aid	(I-A)	388,169.76
B. Mandatory Non-isolated Levy	(I-B)	0.00
C. State Spec Ed Allowable Cost Pymt to Districts	(I-C)	12,900.03
D. State Special Education Related-Services Payment To Coop	(I-D)	4,299.39
E. District GTB Subsidy Per Elementary Base Mill	(I-E)	1,349.00
F. District GTB Subsidy Per High School Base Mill	(I-F)	3,563.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A. ANB	(II-A)	110
B. BASE Budget	(II-B)	709,770.30
C. Maximum Budget	(II-C)	888,401.15
D. Over-BASE Levy As Submitted on Budget	(II-D)	170,687.34
E. Adopted General Fund Budget	(II-E)	896,329.87

Current Year Budget Data:

F. % Special Education in Maximum Budget	(II-F)	75%
G. BASE Budget (Minimum Budget Amount Required)	(II-G)	714,490.77
H. Maximum Budget	(II-H)	894,188.32
I. Highest Budget Without a Vote	(II-I)	896,329.87
J. Highest Budget	(II-J)	896,329.87
K. Highest Voted Amount	(II-K)	0.00
L. Amount Approved on Ballot by Voters	(II-L)	2,141.55
M. Adopted Budget	(II-M)	896,329.87

Current Year Equity Status:

Disequalized - Disequalized 2001-2005

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

A. Operating Reserve (961)	(III-A)	89,632.99
B. Excess Reserves	(III-B)	17,510.89
1. Reserve for Protested/Delinquent Taxes (963)	(III-B1)	17,510.89
2. Reserve for Tax Audit Receipts (964)	(III-B2)	0.00
C. Unreserved Fund Balance (970)	(III-C)	212,764.86
1. Prior Year Excess Reserves Reappropriated (Over-BASE Only) (970a)	(III-C1)	0.00
2. Remaining Fund Balance Available (970b)	(III-C2)	212,764.86
D. TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-D)	319,908.74



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

Special Education:	Elementary	High School	K-12
A. Special Education Allowable Costs	7,074.21	5,825.82	12,900.03
B. Special Education RSBG to Coop	2,357.73	1,941.66	4,299.39
C. Percent Special Education in BASE	40%	40%	40%
D. Special Education in BASE Budget	3,772.78	3,106.99	6,879.77

Proration of BASE Budget to Elementary and High School Programs:

	Elementary	High School	K-12
E. 100% Of Basic Entitlement	100,224.22	225,273.00	325,497.22
F. 100% Of Per Student Entitlement	275,423.50	267,468.00	542,891.50
	<u>375,647.72</u>	<u>492,741.00</u>	<u>868,388.72</u>
	X 0.353	X 0.353	X 0.353
G. GTB Aid Budget Area	132,603.65	173,937.57	306,541.22
H. Special Education in BASE @ 40%	3,772.78	3,106.99	6,879.77
I. Subsidized BASE Amount	<u>136,376.43</u>	<u>177,044.56</u>	<u>313,420.99</u>
J. Subsidized BASE Ratio	<u>44%</u>	<u>56%</u>	<u>100%</u>



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PART V. General Fund Worksheet

General Fund Budget:

A. Adopted General Fund Budget	(V-A)		896,329.87
1. BASE Budget Limit	(V-A1)	714,490.77	
2. Over-BASE Budget	(V-A2)	181,839.10	

Funding The BASE Budget:

B. Direct State Aid	(V-B)		388,169.76
1. Direct State Aid Paid By State	(V-B1)	388,169.76	
2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C. Special Education Allowable Cost Payment	(V-C)		12,900.03
D. Remaining Fund Balance Available	(V-D)		212,764.86
E. Non-Levy Revenue	(V-E)		200,235.33
1. Actual Non-Levy Revenue	(V-E1)	8,691.03	
2. Anticipated Non-Levy Revenue	(V-E2)	191,544.30	
F. Other Anticipated Revenue	(V-F)		0.00
G. BASE Levy Requirements	(V-G)		0.00
1. Guaranteed Tax Base Aid	(V-G1)	0.00	
* 2. District Property Tax Levy To Fund BASE (BASE Levy)	(V-G2)	0.00	
H. Subtotal of BASE Budget Revenue	(V-H)		814,069.98

Funding The Over-BASE Budget:

I. Fund Balance & Non-levy Revenue Available To Fund Over-BASE	(V-I)		99,579.21
J. Over-BASE Only Revenues	(V-J)		0.00
1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-J1)	0.00	
2. Tuition	(V-J2)	0.00	
K. District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)	(V-K)		82,259.89
L. Subtotal of Over-BASE Revenue	(V-L)		181,839.10

Mill Levies:

M. District Non-Isolated Mills	(V-M)		0.00
N. BASE Mills - Elementary	(V-N)		0.00
O. BASE Mills - High School	(V-O)		0.00
P. Over-BASE Mills	(V-P)		61.52
Q. Total General Fund Mills	(V-Q)		61.52

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



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01 General Fund

Adopted Budget	0001	896,329.87
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Budget Uses

Expenditure Budget	0002	896,329.87
Add To Fund Balance	0003	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	212,764.86
Direct State Aid	3110	388,169.76
State Spec Ed Allowable Cost Pymt to Districts	3115	12,900.03
State Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	8,313.11
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	377.92
Rentals	1910	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Services Provided Other Funds	1970	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue - BASE

Coal Gross Proceeds	1123	0.00
State HB20/SB417 Prop Tax Reimb	3440	0.00
State School Block Grant	3444	41,544.30
State Combined Fund School Block Grant	3445	0.00
Montana Oil and Gas Tax	3460	150,000.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue - Over-BASE

Individual Tuition	1310	0.00
Tuition from Schl Dists/Counties Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
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01 General Fund

District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00	
BASE Levy	1110(b)	0.00	
Over-BASE Levy	1110(c)	82,259.89	
District Tax Levy	1110		82,259.89
Total Estimated Revenues to Fund Adopted Budget	0004		896,329.87
Estimated Revenues Exceeding Adopted Budget	0004a		0.00



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10 Transportation Fund

Adopted Budget 0001 55,000.00

Budget Uses

Expenditure Budget 0002 55,000.00

Add To Fund Balance 0003 0.00

Transportation Schedule Data

On-Schedule 0005 26,602.20

Contingency 0006 1,330.00

Over-Schedule 0011 27,067.80

Fund Balance For Budget

TFS48 35,926.70

Operating Reserve 0961 11,000.00

Unreserved Fund Balance Reappropriated 0970 24,926.70

Estimated Funding Sources

Coal Gross Proceeds 1123 0.00

Individual Transportation Fees 1410 0.00

Trans Fees from Other Schl Dists Within State 1420 0.00

Trans Fees from Other Schl Dists Outside 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

State HB20/SB417 Prop Tax Reimb 3440 0.00

State School Block Grant 3444 677.30

State Combined Fund School Block Grant 3445 0.00

Montana Oil and Gas Tax 3460 0.00

Other Revenue 9100 0.00

Residual Equity Transfers In 9710 0.00

Reimbursements

County On-Schedule Trans Reimb 2220 13,966.10

State On-Schedule Trans Reimb 3210 13,966.10

District Tax Levy 1110 1,463.80

District Mills 999 1.09

Total Estimated Revenues to Fund Adopted Budget 0004 55,000.00

Estimated Revenues Exceeding Adopted Budget 0004a 0.00



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11 Bus Depreciation Fund

Adopted Budget 0001 116,032.89

Budget Uses

Expenditure Budget 0002 116,032.89

Add To Fund Balance 0003 0.00

Fund Balance For Budget

TFS48 100,876.87

Operating Reserve 0961 0.00

Unreserved Fund Balance Reappropriated 0970 100,876.87

Estimated Funding Sources

Coal Gross Proceeds 1123 0.00

Interest Earnings 1510 0.00

Other Revenue from Local Sources 1900 0.00

State Payment in Lieu of Taxes - FWP 3302 0.00

State HB20/SB417 Prop Tax Reimb 3440 0.00

State Combined Fund School Block Grant 3445 0.00

Montana Oil and Gas Tax 3460 0.00

Other Revenue 9100 0.00

Residual Equity Transfers In 9710 0.00

Use Estimated Non-levy Revenue to Lower Levies? (Yes or No) No

District Tax Levy 1110 15,156.02

District Mills 999 11.33

Total Estimated Revenues to Fund Adopted Budget 0004 116,032.89

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
1FDPJ75P8NVA06970	1992	39,200.00	58,800.00	NA	NA
1fdpb80c8sva40748	1995	37,477.32	50,582.76	7,495.46	5,633.22
4905	1998	47,614.00	28,568.40	9,522.80	9,522.80
Total					15,156.02



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13 Tuition Fund

Adopted Budget	0001	11.48
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Budget Uses

Expenditure Budget	0002	11.48
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Add To Fund Balance	0003	0.00
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Fund Balance For Budget

TFS48	11.48
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Unreserved Fund Balance Reappropriated	0970	11.48
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Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
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Interest Earnings	1510	0.00
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Other Revenue from Local Sources	1900	0.00
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Direct State Aid	3110	0.00
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State Payment in Lieu of Taxes - FWP	3302	0.00
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State HB20/SB417 Prop Tax Reimb	3440	0.00
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State Combined Fund School Block Grant	3445	0.00
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Montana Oil and Gas Tax	3460	0.00
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Other Revenue	9100	0.00
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Residual Equity Transfers In	9710	0.00
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District Tax Levy	1110	0.00
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District Mills	999	0.00
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Total Estimated Revenues to Fund Adopted Budget	0004	11.48
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Estimated Revenues Exceeding Adopted Budget	0004a	0.00
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14 Retirement Fund

Adopted Budget	0001	123,000.00
<u>Budget Uses</u>		
Expenditure Budget	0002	123,000.00
Add To Fund Balance	0003	0.00
<u>Fund Balance For Budget</u>		
Operating Reserve	TFS48	62,257.52
Operating Reserve	0961	43,050.00
Unreserved Fund Balance Reappropriated	0970	19,207.52
<u>Estimated Funding Sources</u>		
Interest Earnings	1510	1,000.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	102,792.48
Total Estimated Revenues to Fund Adopted Budget	0004	123,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



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17 Adult Education Fund

Adopted Budget	0001	4,571.56
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Budget Uses

Expenditure Budget	0002	4,571.56
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Add To Fund Balance	0003	0.00
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Fund Balance For Budget

TFS48	4,571.56
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Operating Reserve	0961	0.00
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Unreserved Fund Balance Reappropriated	0970	4,571.56
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Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
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Fees for Adult Education	1340	0.00
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Interest Earnings	1510	0.00
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Other Revenue from Local Sources	1900	0.00
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State Payment in Lieu of Taxes - FWP	3302	0.00
--	------	------

State HB20/SB417 Prop Tax Reimb	3440	0.00
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State Combined Fund School Block Grant	3445	0.00
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Montana Oil and Gas Tax	3460	0.00
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Other Revenue	9100	0.00
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Residual Equity Transfers In	9710	0.00
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District Tax Levy	1110	0.00
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District Mills	999	0.00
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Total Estimated Revenues to Fund Adopted Budget	0004	4,571.56
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Estimated Revenues Exceeding Adopted Budget	0004a	0.00
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19 Non-Operating Fund

Adopted Budget	0001	0.00
<u>Budget Uses</u>		
Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
<u>Transportation Schedule Data</u>		
On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
<u>Fund Balance For Budget</u>		
Operating Reserve	TFS48	0.00
Unreserved Fund Balance Reappropriated	0961	0.00
	0970	0.00
<u>Estimated Funding Sources</u>		
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
State HB20/SB417 Prop Tax Reimb	3440	0.00
State Combined Fund School Block Grant	3445	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
<u>Reimbursements</u>		
County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	3210	0.00
District Tax Levy	1110	0.00
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	5,302.64
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Budget Uses

Expenditure Budget	0002	5,302.64
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Add To Fund Balance	0003	0.00
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Fund Balance For Budget

TFS48	601.66
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Operating Reserve	0961	0.00
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Unreserved Fund Balance Reappropriated	0970	601.66
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Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
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Interest Earnings	1510	0.00
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Other Revenue from Local Sources	1900	0.00
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State Technology Aid	3281	4,700.98
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State Payment in Lieu of Taxes - FWP	3302	0.00
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State HB20/SB417 Prop Tax Reimb	3440	0.00
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State Combined Fund School Block Grant	3445	0.00
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Montana Oil and Gas Tax	3460	0.00
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Other Revenue	9100	0.00
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Residual Equity Transfers In	9710	0.00
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District Tax Levy	1110	0.00
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District Mills	999	0.00
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Total Estimated Revenues to Fund Adopted Budget	0004	5,302.64
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Estimated Revenues Exceeding Adopted Budget	0004a	0.00
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29 Flexibility Fund

Adopted Budget 0001 3,003.12

Budget Uses

Expenditure Budget 0002 3,003.12

Add To Fund Balance 0003 0.00

Fund Balance For Budget

TFS48 3,003.12

Operating Reserve 0961 0.00

Unreserved Fund Balance Reappropriated 0970 3,003.12

Estimated Funding Sources

Coal Gross Proceeds 1123 0.00

Interest Earnings 1510 0.00

Other Revenue from Local Sources 1900 0.00

State Payment in Lieu of Taxes - FWP 3302 0.00

State Combined Fund School Block Grant 3445 0.00

Montana Oil and Gas Tax 3460 0.00

Other Revenue 9100 0.00

Residual Equity Transfers In 9710 0.00

District Tax Levy 1110 0.00

District Mills 999 0.00

Total Estimated Revenues to Fund Adopted Budget 0004 3,003.12

Estimated Revenues Exceeding Adopted Budget 0004a 0.00



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50 Debt Service Fund

Taxable Value		
Adopted Budget	0001	0.00
 <u>Budget Uses</u>		
Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
 <u>Fund Balance For Budget</u>		
	TFS48	
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
 <u>Estimated Funding Sources</u>		
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
State HB20/SB417 Prop Tax Reimb	3440	0.00
State Combined Fund School Block Grant	3445	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00
 Total Debt Service Requirements	0002	0.00



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61 Building Reserve Fund

Adopted Budget 0001 60,000.00

Budget Uses

Expenditure Budget 0002 0.00

Add To Fund Balance 0003 0.00

Fund Balance For Budget

TFS48 0.00

Operating Reserve 0961 0.00

Unreserved Fund Balance Reappropriated 0970 0.00

Estimated Funding Sources

Coal Gross Proceeds 1123 0.00

Tax Title and Property Sales 1130 0.00

Interest Earnings 1510 0.00

Other Revenue from Local Sources 1900 0.00

State Payment in Lieu of Taxes - FWP 3302 0.00

State HB20/SB417 Prop Tax Reimb 3440 0.00

State Combined Fund School Block Grant 3445 0.00

Montana Oil and Gas Tax 3460 0.00

Other Revenue 9100 0.00

Residual Equity Transfers In 9710 0.00

Use Estimated Non-levy Revenue to Lower Levies? (Yes or No) No

District Tax Levy 1110 60,000.00

District Mills 999 44.87

Total Estimated Revenues to Fund Adopted Budget 0004 60,000.00

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levied Thru Last Year	Maximum Levy	Levy Amount
5/3/2005	60,000.00	1	0.00	60,000.00	60,000.00
Total				1110	60,000.00