



# Budget Report

**FY2005-06**

**Submit ID: 0182-39624837**

**09 Custer**

**0182 Cottonwood Elem**

**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
District:	EL	HS	
	7	N/A	535,103

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

### Certification

**District Clerk:**

Mark Forman

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**Chairperson, School Trustees:**

Jim Anderson

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**County Superintendent:**

Ellen Zook

\_\_\_\_\_  
(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]
<b>01 General</b>	41,942.36	10,000.00	10%	23.84%	1,631.82	23,919.69	16,390.85	30.63
<b>10 Transportation</b>	4,702.50	940.50	20%	20.00%	1,351.38	3,351.12	0.00	0.00
<b>11 Bus Depreciation</b>	0.00	0.00	N/A		0.00	0.00	0.00	0.00
<b>13 Tuition</b>	0.00		N/A		1,299.58	0.00	0.00	0.00
<b>14 Retirement</b>	3,250.00	1,115.99	35%	34.34%	0.00	3,250.00		
<b>17 Adult Education</b>	0.00	0.00	35%		0.00	0.00	0.00	0.00
<b>19 Non-Operating</b>	0.00	0.00	N/A		0.00	0.00	0.00	0.00
<b>28 Technology</b>	396.76	0.00	N/A	0.00%	120.80	275.96	0.00	0.00
<b>29 Flex</b>	124.67	0.00	N/A	0.00%	124.67	0.00	0.00	0.00
<b>50 Debt Service</b>	0.00	0.00	20-9-438		0.00	0.00	0.00	0.00
<b>61 Building Reserve</b>	0.00	0.00	N/A		0.00	0.00	0.00	0.00
<b>Total of All Funds</b>	50,416.29	12,056.49			4,528.25	30,796.77	16,390.85	30.63



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## PART I. Certified Budget Data

ANB By Budget Unit: E2 KNOWLTON K-8 7

A. Direct State Aid .....	(I-A)	22,722.26
B. Mandatory Non-isolated Levy .....	(I-B)	0.00
C. State Spec Ed Allowable Cost Pymt to Districts .....	(I-C)	832.26
D. State Special Education Related-Services Payment To Coop.....	(I-D)	277.38
E. District GTB Subsidy Per Elementary Base Mill .....	(I-E)	0.00
F. District GTB Subsidy Per High School Base Mill .....	(I-F)	N/A

## PART II. General Fund Budget Limits

### Prior Year Budget Data:

A. ANB .....	(II-A)	6
B. BASE Budget .....	(II-B)	36,426.36
C. Maximum Budget .....	(II-C)	45,597.77
D. Over-BASE Levy As Submitted on Budget.....	(II-D)	0.00
E. Adopted General Fund Budget .....	(II-E)	36,426.36

### Current Year Budget Data:

F. % Special Education in Maximum Budget .....	(II-F)	75%
G. BASE Budget (Minimum Budget Amount Required).....	(II-G)	41,942.36
H. Maximum Budget .....	(II-H)	52,497.29
I. Highest Budget Without a Vote .....	(II-I)	41,942.36
J. Highest Budget .....	(II-J)	52,497.29
K. Highest Voted Amount .....	(II-K)	10,554.93
L. Amount Approved on Ballot by Voters.....	(II-L)	0.00
M. Adopted Budget .....	(II-M)	41,942.36

Current Year Equity Status: Equalized

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

A. Operating Reserve (961) .....	(III-A)	10,000.00
B. Excess Reserves .....	(III-B)	0.00
1. Reserve for Protested/Delinquent Taxes (963) .....	(III-B1)	0.00
2. Reserve for Tax Audit Receipts (964) .....	(III-B2)	0.00
C. Unreserved Fund Balance (970) .....	(III-C)	1,631.82
1. Prior Year Excess Reserves Reappropriated (Over-BASE Only) (970a).....	(III-C1)	0.00
2. Remaining Fund Balance Available (970b) .....	(III-C2)	1,631.82
D. TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48).....	(III-D)	11,631.82



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## PART V. General Fund Worksheet

### General Fund Budget:

A. Adopted General Fund Budget .....	(V-A)		41,942.36
1. BASE Budget Limit .....	(V-A1)	41,942.36	
2. Over-BASE Budget .....	(V-A2)	0.00	

### Funding The BASE Budget:

B. Direct State Aid .....	(V-B)		22,722.26
1. Direct State Aid Paid By State .....	(V-B1)	22,722.26	
2. Direct State Aid Paid By Non-Isolated District .....	(V-B2)	0.00	
C. Special Education Allowable Cost Payment .....	(V-C)		832.26
D. Remaining Fund Balance Available .....	(V-D)		1,631.82
E. Non-Levy Revenue .....	(V-E)		365.17
1. Actual Non-Levy Revenue .....	(V-E1)	356.01	
2. Anticipated Non-Levy Revenue .....	(V-E2)	9.16	
F. Other Anticipated Revenue .....	(V-F)		0.00
G. BASE Levy Requirements .....	(V-G)		16,390.85
1. Guaranteed Tax Base Aid .....	(V-G1)	0.00	
* 2. District Property Tax Levy To Fund BASE (BASE Levy) .....	(V-G2)	16,390.85	
H. Subtotal of BASE Budget Revenue .....	(V-H)		41,942.36

### Funding The Over-BASE Budget:

I. Fund Balance & Non-levy Revenue Available To Fund Over-BASE .....	(V-I)		0.00
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)		0.00
L. Subtotal of Over-BASE Revenue .....	(V-L)		0.00

### Mill Levies:

M. District Non-Isolated Mills .....	(V-M)		0.00
N. BASE Mills - Elementary .....	(V-N)		30.63
O. BASE Mills - High School .....	(V-O)		0.00
P. Over-BASE Mills .....	(V-P)		0.00
Q. Total General Fund Mills .....	(V-Q)		30.63

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



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## 01 General Fund

Adopted Budget .....	0001	41,942.36
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**Budget Uses**

Expenditure Budget .....	0002	41,942.36
Add To Fund Balance .....	0003	0.00

**Estimated Funding Sources**

Unreserved Fund Balance Reappropriated .....	0970	1,631.82
Direct State Aid .....	3110	22,722.26
State Spec Ed Allowable Cost Pymt to Districts .....	3115	832.26
State Guaranteed Tax Base Aid .....	3120	0.00

**Actual Non-levy Revenue**

Tax Title and Property Sales .....	1130	0.00
Interest Earnings .....	1510	356.01
Revenue from Community Services Activities .....	1800	0.00
Other Revenue from Local Sources .....	1900	0.00
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	0.00
State Combined Fund School Block Grant .....	3445	9.16
Montana Oil and Gas Tax .....	3460	0.00
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)	16,390.85	
Over-BASE Levy .....	1110(c)	0.00	
District Tax Levy .....	1110	16,390.85	
<b>Total Estimated Revenues to Fund Adopted Budget .....</b>	<b>0004</b>	<b>41,942.36</b>	
<b>Estimated Revenues Exceeding Adopted Budget .....</b>	<b>0004a</b>	<b>0.00</b>	



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## 10 Transportation Fund

Adopted Budget .....	0001	4,702.50
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**Budget Uses**

Expenditure Budget .....	0002	4,702.50
Add To Fund Balance .....	0003	0.00

**Transportation Schedule Data**

On-Schedule .....	0005	4,275.00
Contingency .....	0006	0.00
Over-Schedule .....	0011	427.50

**Fund Balance For Budget**

Operating Reserve .....	0961	940.50
Unreserved Fund Balance Reappropriated .....	0970	1,351.38
	TFS48	2,291.88

**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	1,657.81
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	0.00
State On-Schedule Trans Reimb .....	3210	1,693.31
District Tax Levy .....	1110	0.00
District Mills .....	999	0.00
Total Estimated Revenues to Fund Adopted Budget .....	0004	4,702.50
Estimated Revenues Exceeding Adopted Budget .....	0004a	0.00



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## 11 Bus Depreciation Fund

Adopted Budget ..... 0001 0.00

**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

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 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 0.00

**Budget Uses**

Expenditure Budget ..... 0002 0.00

Add To Fund Balance ..... 0003 0.00

**Fund Balance For Budget**

TFS48 1,299.58

Unreserved Fund Balance Reappropriated ..... 0970 1,299.58

**Estimated Funding Sources**

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

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

District Mills ..... 999 0.00

Total Estimated Revenues to Fund Adopted Budget ..... 0004 0.00

Estimated Revenues Exceeding Adopted Budget ..... 0004a 1,299.58



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## 14 Retirement Fund

<b>Adopted Budget .....</b>	0001	3,250.00
<b><u>Budget Uses</u></b>		
<b>Expenditure Budget .....</b>	0002	3,250.00
<b>Add To Fund Balance .....</b>	0003	0.00
<b><u>Fund Balance For Budget</u></b>		
<b>Operating Reserve .....</b>	TFS48	1,115.99
<b>Unreserved Fund Balance Reappropriated .....</b>	0961	1,115.99
	0970	0.00
<b><u>Estimated Funding Sources</u></b>		
<b>Interest Earnings .....</b>	1510	0.00
<b>Other Revenue from Local Sources .....</b>	1900	0.00
<b>Other Revenue .....</b>	9100	0.00
<b>Residual Equity Transfers In .....</b>	9710	0.00
<b>County Retirement Distribution .....</b>	2240	3,250.00
<b>Total Estimated Revenues to Fund Adopted Budget .....</b>	0004	3,250.00
<b>Estimated Revenues Exceeding Adopted Budget .....</b>	0004a	0.00



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## 17 Adult Education Fund

Adopted Budget ..... 0001 0.00

**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

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

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

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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## 19 Non-Operating Fund

Adopted Budget ..... 0001 0.00

**Budget Uses**

Expenditure Budget ..... 0002 0.00

Add To Fund Balance ..... 0003 0.00

**Transportation Schedule Data**

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

**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

**Reimbursements**

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**

<b>Adopted Budget .....</b>	0001	396.76
<b><u>Budget Uses</u></b>		
<b>Expenditure Budget .....</b>	0002	396.76
<b>Add To Fund Balance .....</b>	0003	0.00
<b><u>Fund Balance For Budget</u></b>		
<b>Operating Reserve .....</b>	TFS48 0961	120.80 0.00
<b>Unreserved Fund Balance Reappropriated .....</b>	0970	120.80
<b><u>Estimated Funding Sources</u></b>		
<b>Coal Gross Proceeds .....</b>	1123	0.00
<b>Interest Earnings .....</b>	1510	0.00
<b>Other Revenue from Local Sources .....</b>	1900	0.00
<b>State Technology Aid .....</b>	3281	275.96
<b>State Payment in Lieu of Taxes - FWP .....</b>	3302	0.00
<b>State HB20/SB417 Prop Tax Reimb .....</b>	3440	0.00
<b>State Combined Fund School Block Grant .....</b>	3445	0.00
<b>Montana Oil and Gas Tax .....</b>	3460	0.00
<b>Other Revenue .....</b>	9100	0.00
<b>Residual Equity Transfers In .....</b>	9710	0.00
<b>District Tax Levy .....</b>	1110	0.00
<b>District Mills .....</b>	999	0.00
<b>Total Estimated Revenues to Fund Adopted Budget .....</b>	0004	396.76
<b>Estimated Revenues Exceeding Adopted Budget .....</b>	0004a	0.00



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## 29 Flexibility Fund

Adopted Budget .....	0001	124.67
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**Budget Uses**

Expenditure Budget .....	0002	124.67
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Add To Fund Balance .....	0003	0.00
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**Fund Balance For Budget**

TFS48	124.67
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Operating Reserve .....	0961	0.00
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Unreserved Fund Balance Reappropriated .....	0970	124.67
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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 Payment in Lieu of Taxes - FWP .....	3302	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	124.67
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Estimated Revenues Exceeding Adopted Budget .....	0004a	0.00
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## 50 Debt Service Fund

<b>Taxable Value</b>		
Adopted Budget .....	0001	0.00
<b><u>Budget Uses</u></b>		
Expenditure Budget .....	0002	0.00
Add To Fund Balance .....	0003	0.00
<b><u>Fund Balance For Budget</u></b>		
	TFS48	
Operating Reserve .....	0961	0.00
Unreserved Fund Balance Reappropriated .....	0970	0.00
<b><u>Estimated Funding Sources</u></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
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
<b>Total Debt Service Requirements .....</b>	<b>0002</b>	<b>0.00</b>



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## 61 Building Reserve Fund

Adopted Budget ..... 0001 0.00

**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 0.00

District Mills ..... 999 0.00

Total Estimated Revenues to Fund Adopted Budget ..... 0004 0.00