



Budget Report
FY2006-07
07 Cascade
0102 Cascade H S

Submit ID: 0102-19606570

Due Dates:

Board of Trustees adopts Final Budget on or before August 15th (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 5 days (MCA 20-9-131)
County Supt. transmits to County Commissioners, their approval needed by the 4th Monday in August (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before the 2nd Monday in September (MCA 20-9-134)

District Taxable Valuation

	ANB		Taxable Valuation
District:	EL	HS	
	N/A	148	6,200,781

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

Certification

District Clerk:

Alice Marzolf

 (Signature)

 (Date)

Chairperson, School Trustees:

Ben DeLeo

 (Signature)

 (Date)

County Superintendent:

Jess Anderson

 (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	1,049,518.21	83,390.88	10%	7.95%	0.00	728,642.22	320,875.99	51.74
10 Transportation	191,000.00	38,200.00	20%	20.00%	2,985.05	147,622.13	40,392.82	6.51
11 Bus Depreciation	90,000.00	15,253.19	N/A	16.95%	50,508.90	3,000.00	36,491.10	5.88
13 Tuition	1,300.00		N/A		1,139.07	0.00	160.93	0.03
14 Retirement	136,000.00	47,600.00	35%	35.00%	19,884.81	116,115.19		
17 Adult Education	356.83	0.00	35%	0.00%	356.83	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	9,661.73	0.00	N/A	0.00%	2,813.48	6,848.25	0.00	0.00
29 Flex	26.80	0.00	N/A	0.00%	26.80	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A		0.00	0.00	0.00	0.00
Total of All Funds	1,477,863.57	184,444.07			77,714.94	1,002,227.79	397,920.84	64.16
50 Debt Service								
Tax Jurisdiction								
0102	226,775.06	0.00	20-9-438	0.00%	18,196.96	0.00	208,578.10	33.64



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PART I. Certified Budget Data

ANB By Budget Unit: H1 CASCADE HS 9-12 148

A. Direct State Aid	(I-A)	477,821.54
B. Mandatory Non-isolated Levy	(I-B)	0.00
C. Quality Educator	(I-C)	27,384.00
D. At Risk Student	(I-D)	2,993.46
E. Indian Education For All	(I-E)	3,019.20
F. American Indian Achievement Gap	(I-F)	400.00
G. State Spec Ed Allowable Cost Pymt to Districts	(I-G)	20,638.08
H. State Special Education Related-Services Payment To Coop	(I-H)	6,878.88
I. District GTB Subsidy Per Elementary Base Mill	(I-I)	N/A
J. District GTB Subsidy Per High School Base Mill	(I-J)	5,105.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A. ANB	(II-A)	155
B. BASE Budget	(II-B)	899,337.93
C. Maximum Budget	(II-C)	1,125,882.92
D. Over-BASE Levy As Submitted on Budget	(II-D)	128,915.09
E. Adopted General Fund Budget	(II-E)	1,028,253.02

Current Year Budget Data:

F. % Special Education in Maximum Budget	(II-F)	75%
G. BASE Budget (Minimum Budget Amount Required)	(II-G)	920,603.12
H. Maximum Budget	(II-H)	1,144,024.46
I. Highest Budget Without a Vote	(II-I)	1,049,518.21
J. Highest Budget	(II-J)	1,144,024.46
K. Highest Voted Amount	(II-K)	94,506.25
L. Amount Approved on Ballot by Voters	(II-L)	0.00
M. Adopted Budget	(II-M)	1,049,518.21

Current Year Equity Status: Equalized



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

A. Operating Reserve (961)	(III-A)		83,390.88
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)		0.00
1. Prior Year Excess Reserves Reappropriated (Over-BASE Only) (970a)	(III-C1)	0.00	
2. Remaining Fund Balance Available (970b)	(III-C2)	0.00	
D. TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-D)		83,390.88



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PART V. General Fund Worksheet

General Fund Budget:

A. Adopted General Fund Budget	(V-A)		1,049,518.21
1. BASE Budget Limit	(V-A1)	920,603.12	
2. Over-BASE Budget	(V-A2)	128,915.09	

Funding The BASE Budget:

B. Direct State Aid	(V-B)		477,821.54
1. Direct State Aid Paid By State	(V-B1)	477,821.54	
2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C. Quality Educator	(V-C)		27,384.00
D. At Risk Student	(V-D)		2,993.46
E. Indian Education For All	(V-E)		3,019.20
F. American Indian Achievement Gap	(V-F)		400.00
G. Special Education Allowable Cost Payment	(V-G)		20,638.08
H. Remaining Fund Balance Available	(V-H)		0.00
I. Non-Levy Revenue	(V-I)		38,386.19
1. Actual Non-Levy Revenue	(V-I1)	3,320.23	
2. Anticipated Non-Levy Revenue	(V-I2)	35,065.96	
J. Other Anticipated Revenue	(V-J)		0.00
K. BASE Levy Requirements	(V-K)		349,960.65
1. Guaranteed Tax Base Aid	(V-K1)	157,999.75	
* 2. District Property Tax Levy To Fund BASE (BASE Levy)	(V-K2)	191,960.90	
L. Subtotal of BASE Budget Revenue	(V-L)		920,603.12

Funding The Over-BASE Budget:

M. Fund Balance & Non-levy Revenue Available To Fund Over-BASE	(V-M)		0.00
N. Over-BASE Only Revenues	(V-N)		0.00
1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-N1)	0.00	
2. Tuition	(V-N2)	0.00	
O. District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)	(V-O)		128,915.09
P. Subtotal of Over-BASE Revenue	(V-P)		128,915.09

Mill Levies:

Q. District Non-Isolated Mills	(V-Q)		0.00
R. BASE Mills - Elementary	(V-R)		0.00
S. BASE Mills - High School	(V-S)		30.95
T. Over-BASE Mills	(V-T)		20.79
U. Total General Fund Mills	(V-U)		51.74

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



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01 General Fund

Adopted Budget 0001 1,049,518.21

Budget Uses

Expenditure Budget 0002 1,049,518.21

Add To Fund Balance 0003 0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated 0970 0.00

Direct State Aid 3110 477,821.54

Quality Educator 3111 27,384.00

At Risk Student 3112 2,993.46

Indian Education For All 3113 3,019.20

American Indian Achievement Gap 3114 400.00

State Spec Ed Allowable Cost Pymt to Districts 3115 20,638.08

State Guaranteed Tax Base Aid 3120 157,999.75

Actual Non-levy Revenue

Tax Title and Property Sales 1130 0.00

Interest Earnings 1510 3,320.23

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 35,065.96

State Combined Fund School Block Grant 3445 0.00

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



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01 General Fund

Tuition from Schl Dists Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00
State Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
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)	191,960.90	
Over-BASE Levy	1110(c)	128,915.09	
District Tax Levy	1110		320,875.99
Total Estimated Revenues to Fund Adopted Budget	0004		1,049,518.21
Estimated Revenues Exceeding Adopted Budget	0004a		0.00



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10 Transportation Fund

Adopted Budget	0001	191,000.00
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Budget Uses

Expenditure Budget	0002	191,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	130,000.00
Contingency	0006	13,000.00
Over-Schedule	0011	48,000.00

Fund Balance For Budget

Operating Reserve	0961	38,200.00
Unreserved Fund Balance Reappropriated	0970	2,985.05
	TFS48	41,185.05

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	1,000.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	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	3,622.13
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	71,500.00
State On-Schedule Trans Reimb	3210	71,500.00
District Tax Levy	1110	40,392.82
District Mills	999	6.51
Total Estimated Revenues to Fund Adopted Budget	0004	191,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



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10 Transportation Fund



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11 Bus Depreciation Fund

Adopted Budget 0001 90,000.00

Budget Uses

Expenditure Budget 0002 90,000.00

Add To Fund Balance 0003 0.00

Fund Balance For Budget

TFS48 65,762.09

Operating Reserve 0961 15,253.19

Unreserved Fund Balance Reappropriated 0970 50,508.90

Estimated Funding Sources

Coal Gross Proceeds 1123 0.00

Interest Earnings 1510 3,000.00

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) Yes

District Tax Levy 1110 36,491.10

District Mills 999 5.88

Total Estimated Revenues to Fund Adopted Budget 0004 90,000.00

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
E2-1221WARD 54 PASS	1987	17,061.50	25,592.25	NA	NA
G2-1651FD GIRARD 20P	1994	18,945.00	28,417.50	NA	NA
H2-1692 THOMAS 84 P	1995	25,637.00	38,455.50	NA	NA
I2-1736FD GIRARD 18P	1995	22,719.00	34,078.50	NA	NA
J2-1737FD GIRARD 18P	1995	22,719.00	34,078.50	NA	NA
KBB GMCV 2-1828	1998	22,375.00	24,421.00	4,475.00	4,475.00
2001 Bluebird	2004	13,500.00	5,400.00	2,700.00	2,700.00
2003 Ford Girardin 4x4	2004	22,589.50	9,035.80	4,517.90	4,517.90
2004 IC	2004	24,991.00	9,996.40	4,998.20	4,998.20



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11 Bus Depreciation Fund

2-2331 MCI	2006	114,000.00	0.00	22,800.00	22,800.00
Total					39,491.10



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13 Tuition Fund

Adopted Budget	0001	1,300.00
<u>Budget Uses</u>		
Expenditure Budget	0002	1,300.00
Add To Fund Balance	0003	0.00
<u>Fund Balance For Budget</u>		
Unreserved Fund Balance Reappropriated	TFS48 0970	1,139.07 1,139.07
<u>Estimated Funding Sources</u>		
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	160.93
District Mills	999	0.03
Total Estimated Revenues to Fund Adopted Budget	0004	1,300.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



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14 Retirement Fund

Adopted Budget	0001	136,000.00
<u>Budget Uses</u>		
Expenditure Budget	0002	136,000.00
Add To Fund Balance	0003	0.00
<u>Fund Balance For Budget</u>		
Operating Reserve	TFS48	67,484.81
Operating Reserve	0961	47,600.00
Unreserved Fund Balance Reappropriated	0970	19,884.81
<u>Estimated Funding Sources</u>		
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
County Retirement Distribution	2240	116,115.19
Total Estimated Revenues to Fund Adopted Budget	0004	136,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



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17 Adult Education Fund

Adopted Budget	0001	356.83
<u>Budget Uses</u>		
Expenditure Budget	0002	356.83
Add To Fund Balance	0003	0.00
<u>Fund Balance For Budget</u>		
Operating Reserve	TFS48	356.83
Unreserved Fund Balance Reappropriated	0961	0.00
	0970	356.83
<u>Estimated Funding Sources</u>		
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	356.83
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	9,661.73
<u>Budget Uses</u>		
Expenditure Budget	0002	9,661.73
Add To Fund Balance	0003	0.00
<u>Fund Balance For Budget</u>		
Operating Reserve	TFS48	2,813.48
Unreserved Fund Balance Reappropriated	0961	0.00
	0970	2,813.48
<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 Technology Aid	3281	5,989.32
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	858.93
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	9,661.73
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



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29 Flexibility Fund

Adopted Budget	0001	26.80
<u>Budget Uses</u>		
Expenditure Budget	0002	26.80
Add To Fund Balance	0003	0.00
<u>Fund Balance For Budget</u>		
Operating Reserve	TFS48 0961	26.80 0.00
Unreserved Fund Balance Reappropriated	0970	26.80
<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 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	26.80
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



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50 Debt Service Fund
Jurisdiction 0102

Taxable Value		6,200,781.00
Adopted Budget	0001	226,775.06

Budget Uses

Expenditure Budget	0002	226,775.06
Add To Fund Balance	0003	0.00

Fund Balance For Budget

	TFS48	18,196.96
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	18,196.96

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
District Tax Levy	1110	208,578.10
Jurisdiction Mills	999	33.64
Total Estimated Revenues to Fund Adopted Budget	0004	226,775.06
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Original Eligible	Issue Date	Maturity Date	Issue Amount	Outstanding 06/30/07	Principal	Interest	Agent Fees
High School Bond	Yes	7/1/2000	6/30/2020	1,990,000.00	1,535,000.00	75,000.00	89,020.00	250.00
High School Bond	Yes	6/29/2006	7/1/2021	700,000.00	670,000.00	30,000.00	32,255.06	250.00

Total Bond Requirements 226,775.06

Total Debt Service Requirements 0002 226,775.06



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61 Building Reserve Fund

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>		
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
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)		Yes
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00