



Budget Report

FY2006-07

07 Cascade

0113 Belt H S

Submit ID: 0113-97093534

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	111	4,509,140

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

Certification

District Clerk:

Nona Coughlan

(Signature)

(Date)

Chairperson, School Trustees:

Scott Meissner

(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	925,157.50	98,183.51	10%	10.61%	3,659.69	590,586.26	330,911.55	73.38
10 Transportation	95,000.00	1,914.31	20%	2.02%	0.00	62,224.98	32,775.02	7.27
11 Bus Depreciation	59,718.49	0.00	N/A	0.00%	39,617.49	0.00	20,101.00	4.46
13 Tuition	541.81		N/A		541.81	0.00	0.00	0.00
14 Retirement	140,000.00	49,000.00	35%	35.00%	31,102.35	108,897.65		
17 Adult Education	2,000.00	700.00	35%	35.00%	8,201.94	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	10,000.00	172.59	N/A	1.73%	5,186.52	4,813.48	0.00	0.00
29 Flex	3,144.82	0.00	N/A	0.00%	2,035.34	1,109.48	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	1,235,562.62	149,970.41			90,345.14	767,631.85	383,787.57	85.11

50 Debt Service								
Tax Jurisdiction								
0113	91,550.00	0.00	20-9-438	0.00%	8,739.85	1,500.00	81,310.15	18.03



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

A. Operating Reserve (961)	(III-A)		92,515.75
B. Excess Reserves	(III-B)		5,667.76
1. Reserve for Protested/Delinquent Taxes (963)	(III-B1)	5,667.76	
2. Reserve for Tax Audit Receipts (964)	(III-B2)	0.00	
C. Unreserved Fund Balance (970)	(III-C)		3,659.69
1. Prior Year Excess Reserves Reappropriated (Over-BASE Only) (970a)	(III-C1)	0.00	
2. Remaining Fund Balance Available (970b)	(III-C2)	3,659.69	
D. TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-D)		101,843.20



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PART V. General Fund Worksheet

General Fund Budget:

A. Adopted General Fund Budget	(V-A)		925,157.50
1. BASE Budget Limit	(V-A1)	739,868.45	
2. Over-BASE Budget	(V-A2)	185,289.05	

Funding The BASE Budget:

B. Direct State Aid	(V-B)		384,549.85
1. Direct State Aid Paid By State	(V-B1)	384,549.85	
2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C. Quality Educator	(V-C)		18,900.00
D. At Risk Student	(V-D)		2,477.04
E. Indian Education For All	(V-E)		2,264.40
F. American Indian Achievement Gap	(V-F)		800.00
G. Special Education Allowable Cost Payment	(V-G)		17,909.73
H. Remaining Fund Balance Available	(V-H)		3,659.69
I. Non-Levy Revenue	(V-I)		38,626.07
1. Actual Non-Levy Revenue	(V-I1)	3,837.25	
2. Anticipated Non-Levy Revenue	(V-I2)	34,788.82	
J. Other Anticipated Revenue	(V-J)		0.00
K. BASE Levy Requirements	(V-K)		270,681.67
1. Guaranteed Tax Base Aid	(V-K1)	125,059.17	
* 2. District Property Tax Levy To Fund BASE (BASE Levy)	(V-K2)	145,622.50	
L. Subtotal of BASE Budget Revenue	(V-L)		739,868.45

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)		185,289.05
P. Subtotal of Over-BASE Revenue	(V-P)		185,289.05

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)		32.29
T. Over-BASE Mills	(V-T)		41.09
U. Total General Fund Mills	(V-U)		73.38

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



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01 General Fund

Adopted Budget	0001	925,157.50
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Budget Uses

Expenditure Budget	0002	925,157.50
Add To Fund Balance	0003	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	3,659.69
Direct State Aid	3110	384,549.85
Quality Educator	3111	18,900.00
At Risk Student	3112	2,477.04
Indian Education For All	3113	2,264.40
American Indian Achievement Gap	3114	800.00
State Spec Ed Allowable Cost Pymt to Districts	3115	17,909.73
State Guaranteed Tax Base Aid	3120	125,059.17

Actual Non-levy Revenue

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,537.25
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	300.00
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	34,788.82
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)	145,622.50	
Over-BASE Levy	1110(c)	185,289.05	
District Tax Levy	1110		330,911.55
Total Estimated Revenues to Fund Adopted Budget	0004		925,157.50
Estimated Revenues Exceeding Adopted Budget	0004a		0.00



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10 Transportation Fund

Adopted Budget 0001 95,000.00

Budget Uses

Expenditure Budget 0002 95,000.00

Add To Fund Balance 0003 0.00

Transportation Schedule Data

On-Schedule 0005 55,000.00

Contingency 0006 5,500.00

Over-Schedule 0011 34,500.00

Fund Balance For Budget

TFS48 1,914.31

Operating Reserve 0961 1,914.31

Unreserved Fund Balance Reappropriated 0970 0.00

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 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 1,724.98

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 30,250.00

State On-Schedule Trans Reimb 3210 30,250.00

District Tax Levy 1110 32,775.02

District Mills 999 7.27

Total Estimated Revenues to Fund Adopted Budget 0004 95,000.00

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 59,718.49

Budget Uses

Expenditure Budget 0002 26,102.00

Add To Fund Balance 0003 33,616.49

Fund Balance For Budget

TFS48 39,617.49

Operating Reserve 0961 0.00

Unreserved Fund Balance Reappropriated 0970 39,617.49

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 20,101.00

District Mills 999 4.46

Total Estimated Revenues to Fund Adopted Budget 0004 59,718.49

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2	1990	20,107.00	30,160.50	NA	NA
3	1992	22,243.00	33,366.63	4,448.60	0.00
7	1993	23,794.00	35,691.00	NA	NA
6	1994	22,000.00	33,000.00	NA	NA
1995 bus	1995	21,105.00	31,657.50	NA	NA
Thompson	1998	27,500.00	11,000.00	5,500.00	5,500.00
9	2000	29,441.00	29,441.00	5,888.20	5,888.20
10	2001	27,500.00	27,500.00	5,500.00	2,500.00
11	2004	31,064.00	12,425.60	6,212.80	6,212.80



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11 Bus Depreciation Fund

Total

20,101.00



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13 Tuition Fund

Adopted Budget	0001	541.81
<u>Budget Uses</u>		
Expenditure Budget	0002	541.81
Add To Fund Balance	0003	0.00
<u>Fund Balance For Budget</u>		
Unreserved Fund Balance Reappropriated	TFS48 0970	541.81 541.81
<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	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	541.81
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



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14 Retirement Fund

Adopted Budget	0001	140,000.00
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Budget Uses

Expenditure Budget	0002	140,000.00
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Add To Fund Balance	0003	0.00
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Fund Balance For Budget

TFS48	80,102.35
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Operating Reserve	0961	49,000.00
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Unreserved Fund Balance Reappropriated	0970	31,102.35
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Estimated Funding Sources

Interest Earnings	1510	0.00
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Other Revenue from Local Sources	1900	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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County Retirement Distribution	2240	108,897.65
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Total Estimated Revenues to Fund Adopted Budget	0004	140,000.00
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Estimated Revenues Exceeding Adopted Budget	0004a	0.00
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17 Adult Education Fund

Adopted Budget 0001 2,000.00

Budget Uses

Expenditure Budget 0002 2,000.00

Add To Fund Balance 0003 0.00

Fund Balance For Budget

TFS48 8,901.94

Operating Reserve 0961 700.00

Unreserved Fund Balance Reappropriated 0970 8,201.94

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 2,000.00

Estimated Revenues Exceeding Adopted Budget 0004a 6,201.94



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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 10,000.00

Budget Uses

Expenditure Budget 0002 10,000.00

Add To Fund Balance 0003 0.00

Fund Balance For Budget

TFS48 5,359.11

Operating Reserve 0961 172.59

Unreserved Fund Balance Reappropriated 0970 5,186.52

Estimated Funding Sources

Coal Gross Proceeds 1123 0.00

Interest Earnings 1510 0.00

Other Revenue from Local Sources 1900 0.00

State Technology Aid 3281 4,813.48

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 10,000.00

Estimated Revenues Exceeding Adopted Budget 0004a 0.00



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29 Flexibility Fund

Adopted Budget	0001	3,144.82
<u>Budget Uses</u>		
Expenditure Budget	0002	3,144.82
Add To Fund Balance	0003	0.00
<u>Fund Balance For Budget</u>		
	TFS48	2,035.34
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,035.34
<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	1,109.48
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	3,144.82
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



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50 Debt Service Fund

Jurisdiction 0113

Taxable Value		4,509,140.00
Adopted Budget	0001	91,550.00

Budget Uses

Expenditure Budget	0002	91,550.00
Add To Fund Balance	0003	0.00

Fund Balance For Budget

	TFS48	8,739.85
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	8,739.85

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,500.00
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	81,310.15
Jurisdiction Mills	999	18.03
Total Estimated Revenues to Fund Adopted Budget	0004	91,550.00
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 Refunding	Yes	10/27/2005	7/1/2016	685,000.00	575,000.00	50,000.00	23,730.00	300.00
High School Bond	No	7/1/1988	7/1/2008	158,000.00	15,000.00	15,000.00	2,220.00	300.00

Total Bond Requirements 91,550.00

Total Debt Service Requirements 0002 91,550.00



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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