



**Budget Report
 FY2008-09
 07 Cascade
 0113 Belt H S**

Submit ID: 0113-74887885

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 ANB And Taxable Valuation		Taxable Valuation
	<u>EL</u>	<u>HS</u>	
District:	N/A	124	4,693,443

* 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:

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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Summary

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	1,069,332.26	81,647.16	10%	7.64%	0.00	719,800.82	349,531.44	74.47
10 Transportation	200,000.00	0.00	20%	0.00%	0.00	57,019.04	142,980.96	30.46
11 Bus Depreciation	68,155.86	0.00	N/A	0.00%	45,771.50	0.00	22,384.36	4.77
13 Tuition	541.81		N/A		541.81	0.00	0.00	0.00
14 Retirement	140,000.00	39,453.54	35%	28.18%	0.00	140,000.00		
17 Adult Education	9,571.63	0.00	35%	0.00%	9,571.63	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	10,499.33	0.00	N/A	0.00%	9,578.82	920.51	0.00	0.00
29 Flexibility	3,996.06	0.00	N/A	0.00%	3,996.06	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	1,502,096.95	121,100.70			69,459.82	917,740.37	514,896.76	109.70

50 Debt Service								
Tax Jurisdiction								
0113	75,535.00	0.00	20-9-438	0.00%	10,756.15	0.00	64,778.85	14.24



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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 BELT HS 9-12 124

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

A.	Direct State Aid	(I-A)	441,825.53
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	28,594.80
D.	At Risk Student	(I-D)	2,346.48
E.	Indian Education For All	(I-E)	2,529.60
F.	American Indian Achievement Gap	(I-F)	200.00
G.	State Spec Ed Allowable Cost Pymt to Districts	(I-G)	20,545.97
H.	State Special Education Related-Services Payment To Coop	(I-H)	6,145.44
I.	District GTB Subsidy Per Elementary Base Mill	(I-I)	N/A
J.	District GTB Subsidy Per High School Base Mill	(I-J)	6,346.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	113
B.	BASE Budget Limit	(II-B)	777,363.98
C.	Maximum Budget Limit	(II-C)	964,420.99
D.	Over-BASE Levy As Submitted on Budget	(II-D)	185,289.02
E.	Adopted Budget	(II-E)	962,653.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	855,632.61
H.	Maximum Budget Limit	(II-H)	1,069,332.26
I.	Highest Budget Without a Vote	(II-I)	1,040,921.63
J.	Highest Budget	(II-J)	1,069,332.26
K.	Highest Voted Amount	(II-K)	28,410.63
L.	Amount Approved on Ballot by Voters	(II-L)	28,410.63
M.	Adopted Budget	(II-M)	1,069,332.26

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

A.	Operating Reserve (961)	(III-A)	81,647.16
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 Reappropriated (970)	(III-C)	0.00
	1. Prior Year Excess Reserves Funding Over-BASE (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)	81,647.16



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PART V. General Fund Worksheet

General Fund Budget:

A. Adopted General Fund Budget	(V-A)		1,069,332.26
1. BASE Budget Limit	(V-A1)	855,632.61	
2. Over-BASE Budget	(V-A2)	213,699.65	

Funding The BASE Budget:

B. Direct State Aid	(V-B)		441,825.53
1. Direct State Aid Paid By State	(V-B1)	441,825.53	
2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C. Quality Educator	(V-C)		28,594.80
D. At Risk Student	(V-D)		2,346.48
E. Indian Education For All	(V-E)		2,529.60
F. American Indian Achievement Gap	(V-F)		200.00
G. Special Education Allowable Cost Payment	(V-G)		20,545.97
H. Remaining Fund Balance Available	(V-H)		0.00
I. Non-L Levy Revenue	(V-I)		40,105.20
1. Actual Non-L Levy Revenue	(V-I1)	3,659.17	
2. Anticipated Non-L Levy Revenue	(V-I2)	36,446.03	
J. Other Non-L Levy Revenue	(V-J)		0.00
K. BASE Levy Requirements	(V-K)		319,485.03
1. State Guaranteed Tax Base Aid	(V-K1)	183,653.24	
2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-K2)	135,831.79	
L. Subtotal of BASE Budget Revenue	(V-L)		855,632.61

Funding The Over-BASE Budget:

M. Fund Balance & Non-L 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)		213,699.65
P. Subtotal of Over-BASE Revenue	(V-P)		213,699.65

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)		28.94
T. Over-BASE Mills	(V-T)		45.53
U. Total General Fund Mills	(V-U)		74.47

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



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01 General Fund

Adopted Budget _____ 0001 1,069,332.26

Budget Uses

Expenditure Budget _____ 0002 1,069,332.26
 Add To Fund Balance _____ 0003 0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated _____ 0970 0.00
 Direct State Aid _____ 3110 441,825.53
 Quality Educator _____ 3111 28,594.80
 At Risk Student _____ 3112 2,346.48
 Indian Education For All _____ 3113 2,529.60
 American Indian Achievement Gap _____ 3114 200.00
 State Spec Ed Allowable Cost Pymt to Districts _____ 3115 20,545.97
 State Guaranteed Tax Base Aid _____ 3120 183,653.24

Actual Non-levy Revenue

Tax Title and Property Sales _____ 1130 0.00
 Interest Earnings _____ 1510 3,659.17
 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 School Block Grant _____ 3444 35,319.62
 State Combined Fund School Block Grant _____ 3445 1,126.41
 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 Within State _____ 1320 0.00
 Tuition from Schl Dists Outside State _____ 1330 0.00
 State Tuition for State Placement _____ 3117 0.00



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01 General Fund

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)	135,831.79	
Over-BASE Levy_____	1110(c)	213,699.65	
District Tax Levy_____	1110		349,531.44
Total Estimated Revenues to Fund Adopted Budget_____	0004		1,069,332.26
Estimated Revenues Exceeding Adopted Budget_____	0004a		0.00



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10 Transportation Fund

Adopted Budget_____	0001	200,000.00
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Budget Uses

Expenditure Budget_____	0002	200,000.00
Add To Fund Balance_____	0003	0.00

Transportation Schedule Data

On-Schedule_____	0005	50,243.40
Contingency_____	0006	5,024.34
Over-Schedule_____	0011	144,732.26

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
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 School Block Grant_____	3444	1,751.30
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	27,633.87
State On-Schedule Trans Reimb_____	3210	27,633.87
District Tax Levy_____	1110	142,980.96
District Mills_____	999	30.46
Total Estimated Revenues to Fund Adopted Budget_____	0004	200,000.00
Estimated Revenues Exceeding Adopted Budget_____	0004a	0.00



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11 Bus Depreciation Fund

Adopted Budget _____ 0001 68,155.86

Budget Uses

Expenditure Budget _____ 0002 68,155.86
 Add To Fund Balance _____ 0003 0.00

Fund Balance for Budget _____ TFS48 45,771.50
 Operating Reserve _____ 0961 0.00
 Unreserved Fund Balance Reappropriated _____ 0970 45,771.50

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
 Use Estimated Non-levy Revenue to Lower Levies? (Yes or No) _____ No
 District Tax Levy _____ 1110 22,384.36
 District Mills _____ 999 4.77
 Total Estimated Revenues to Fund Adopted Budget _____ 0004 68,155.86

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2008 Freightliner 47 pass	2008	38,637.31	0.00	7,727.46	7,727.46
11	2004	31,064.00	24,851.20	6,212.80	6,212.80
10	2001	27,500.00	35,500.00	5,500.00	0.00
9	2000	29,441.00	41,217.40	5,888.20	2,944.10
Thompson	1998	27,500.00	22,000.00	5,500.00	5,500.00
1995 bus	1995	21,105.00	31,657.50	NA	NA
6	1994	22,000.00	33,000.00	NA	NA
7	1993	23,794.00	35,691.00	NA	NA
3	1992	22,243.00	33,366.63	4,448.60	0.00
2	1990	20,107.00	30,160.50	NA	NA
Total					22,384.36



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13 Tuition Fund

Adopted Budget_____	0001	541.81
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Budget Uses

Expenditure Budget_____	0002	541.81
Add To Fund Balance_____	0003	0.00

Fund Balance for Budget _____	TFS48	541.81
Unreserved Fund Balance Reappropriated_____	0970	541.81

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 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
Add To Fund Balance_____	0003	0.00

Fund Balance for Budget _____	TFS48	39,453.54
Operating Reserve_____	0961	39,453.54
Unreserved Fund Balance Reappropriated_____	0970	0.00

Estimated Funding Sources

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	140,000.00
Total Estimated Revenues to Fund Adopted Budget_____	0004	140,000.00
Estimated Revenues Exceeding Adopted Budget_____	0004a	0.00



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17 Adult Education Fund

Adopted Budget_____	0001	9,571.63
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Budget Uses

Expenditure Budget_____	0002	9,571.63
Add To Fund Balance_____	0003	0.00

Fund Balance for Budget _____	TFS48	9,571.63
Operating Reserve_____	0961	0.00
Unreserved Fund Balance Reappropriated_____	0970	9,571.63

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 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	9,571.63
Estimated Revenues Exceeding Adopted Budget_____	0004a	0.00



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19 Non-Operating Fund

Adopted Budget_____	0001	0.00
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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 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

Adopted Budget_____	0001	10,499.33
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Budget Uses

Expenditure Budget_____	0002	10,499.33
Add To Fund Balance_____	0003	0.00

Fund Balance for Budget _____	TFS48	9,578.82
Operating Reserve_____	0961	0.00
Unreserved Fund Balance Reappropriated_____	0970	9,578.82

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	920.51
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	10,499.33
Estimated Revenues Exceeding Adopted Budget_____	0004a	0.00



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29 Flexibility Fund

Adopted Budget_____	0001	3,996.06
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Budget Uses

Expenditure Budget_____	0002	3,996.06
Add To Fund Balance_____	0003	0.00

Fund Balance for Budget _____	TFS48	3,996.06
Operating Reserve_____	0961	0.00
Unreserved Fund Balance Reappropriated_____	0970	3,996.06

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 Mills_____	999	0.00
Total Estimated Revenues to Fund Adopted Budget_____	0004	3,996.06
Estimated Revenues Exceeding Adopted Budget_____	0004a	0.00



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50 Debt Service Fund
Jurisdiction 0113

Taxable Value_____		4,550,208.00
Adopted Budget_____	0001	75,535.00

Budget Uses

Expenditure Budget_____	0002	75,535.00
Add To Fund Balance_____	0003	0.00

Fund Balance for Budget

_____	TFS48	10,756.15
Operating Reserve_____	0961	0.00
Unreserved Fund Balance Reappropriated_____	0970	10,756.15

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	64,778.85
Jurisdiction Mills_____	999	14.24
Total Estimated Revenues to Fund Adopted Budget_____	0004	75,535.00
Estimated Revenues Exceeding Adopted Budget_____	0004a	0.00

Bond Issues

<u>Issue Type</u>	<u>Issue Date</u>	<u>Maturity Date</u>	<u>Issue Amount</u>	<u>Outstanding 6/30/09</u>	<u>Principal</u>	<u>Interest</u>	<u>Agent Fees</u>
High School Refunding Bond	10/27/2005	07/01/2016	685,000.00	465,000.00	55,000.00	20,235.00	300.00

Total Bond Requirements

75,535.00

Total Debt Service Requirements

_____	0002	75,535.00
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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 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