



**Budget Report  
FY2010-11  
09 Custer  
0177 Trail Creek Elem**

**Submit ID: 0177-25892154**

**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**

	ANB		Taxable Valuation
	EL	HS	
	<b>District:</b>	5	N/A

\* 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:**

Theresa Zook

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

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

**Chairperson, School Trustees:**

Patrick Phalen

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

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

**County Superintendent:**

Doug Ellingson

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

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

**Chairperson, County Commissioners:**

\_\_\_\_\_  
(Print)

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

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

**Name of Contact:**

\_\_\_\_\_  
(Print)

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

\_\_\_\_\_  
(Phone)



# Budget Report

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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]
<b>01 General</b>	47,914.60	9,669.99	10%	20.18%	0.00	28,573.75	19,340.85	51.20
<b>10 Transportation</b>	4,158.00	586.94	20%	14.12%	0.00	4,158.00	0.00	0.00
<b>11 Bus Depreciation</b>	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
<b>13 Tuition</b>	0.00		N/A		0.00	0.00	0.00	0.00
<b>14 Retirement</b>	3,800.00	1,000.00	35%	26.32%	337.27	3,462.73		
<b>17 Adult Education</b>	0.00	0.00	35%	0.00%	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	0.00
<b>28 Technology</b>	715.55	0.00	N/A	0.00%	655.30	60.25	0.00	0.00
<b>29 Flexibility</b>	78.99	0.00	N/A	0.00%	78.99	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	0.00
<b>Total of All Funds</b>	56,667.14	11,256.93			1,071.56	36,254.73	19,340.85	51.20

<b>50 Debt Service</b>								
<b>Tax</b>								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00





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**PART V. General Fund Worksheet**

**General Fund Budget:**

A. Adopted General Fund Budget .....	(V-A)		47,914.60
1. BASE Budget Limit .....	(V-A1)	42,914.60	
2. Over-BASE Budget .....	(V-A2)	5,000.00	

**Funding The BASE Budget:**

B. Direct State Aid .....	(V-B)		21,576.69
1. Direct State Aid Paid By State .....	(V-B1)	21,576.69	
2. Direct State Aid Paid By Non-Isolated District .....	(V-B2)	0.00	
C. Quality Educator .....	(V-C)		3,042.00
D. At Risk Student .....	(V-D)		0.00
E. Indian Education For All .....	(V-E)		102.00
F. American Indian Achievement Gap .....	(V-F)		0.00
G. Special Education Allowable Cost Payment .....	(V-G)		753.00
H. Remaining Fund Balance Available .....	(V-H)		0.00
I. Non-Levy Revenue .....	(V-I)		3,100.06
1. Actual Non-Levy Revenue .....	(V-I1)	457.39	
2. Anticipated Non-Levy Revenue .....	(V-I2)	2,642.67	
J. Other Non-Levy Revenue .....	(V-J)		0.00
K. BASE Levy Requirements .....	(V-K)		14,340.85
1. State Guaranteed Tax Base Aid .....	(V-K1)	0.00	
2.* District Property Tax Levy To Fund BASE (BASE Levy) .....	(V-K2)	14,340.85	
L. Subtotal of BASE Budget Revenue .....	(V-L)		42,914.60

**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)		5,000.00
P. Subtotal of Over-BASE Revenue .....	(V-P)		5,000.00

**Mill Levies:**

Q. District Non-Isolated Mills .....	(V-Q)		0.00
R. BASE Mills - Elementary .....	(V-R)		37.96
S. BASE Mills - High School .....	(V-S)		0.00
T. Over-BASE Mills .....	(V-T)		13.24
U. Total General Fund Mills .....	(V-U)		51.20

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



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**01 General Fund**

Adopted Budget .....	0001	47,914.60
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**Budget Uses**

Expenditure Budget .....	0002	47,914.60
Add To Fund Balance .....	0003	0.00

**Estimated Funding Sources**

Unreserved Fund Balance Reappropriated .....	0970	0.00
Direct State Aid .....	3110	21,576.69
Quality Educator .....	3111	3,042.00
At Risk Student .....	3112	0.00
Indian Education For All .....	3113	102.00
American Indian Achievement Gap .....	3114	0.00
State Spec Ed Allowable Cost Pymt to Districts .....	3115	753.00
State Guaranteed Tax Base Aid .....	3120	0.00

**Actual Non-levy Revenue**

Tax Title and Property Sales .....	1130	0.00
Interest Earnings .....	1510	457.39
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	2,642.67
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
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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**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)	14,340.85	
Over-BASE Levy .....	1110(c)	5,000.00	
District Tax Levy .....	1110		19,340.85
Total Estimated Revenues to Fund Adopted Budget .....	0004		47,914.60
Estimated Revenues Exceeding Adopted Budget .....	0004a		0.00



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## 10 Transportation Fund

Adopted Budget ..... 0001 4,158.00

### Budget Uses

Expenditure Budget ..... 0002 4,158.00  
 Add To Fund Balance ..... 0003 0.00

### Transportation Schedule Data

On-Schedule ..... 0005 3,780.00  
 Contingency ..... 0006 378.00  
 Over-Schedule ..... 0011 0.00

**Fund Balance for Budget** ..... TFS48 586.94  
 Operating Reserve ..... 0961 586.94  
 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 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 2,079.00  
 State On-Schedule Trans Reimb ..... 3210 2,079.00  
 District Tax Levy ..... 1110 0.00  
 District Mills ..... 999 0.00  
 Total Estimated Revenues to Fund Adopted Budget ..... 0004 4,158.00  
 Estimated Revenues Exceeding Adopted Budget ..... 0004a 0.00



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**11 Bus Depreciation Fund**

Adopted Budget .....	0001	0.00
<b>Budget Uses</b>		
Expenditure Budget .....	0002	0.00
Add To Fund Balance .....	0003	0.00
<b>Fund Balance for Budget</b> .....		
Operating Reserve .....	TFS48	0.00
Unreserved Fund Balance Reappropriated .....	0961	0.00
Unreserved Fund Balance Reappropriated .....	0970	0.00
<b>Estimated Funding Sources</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 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 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

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 0.00

Estimated Revenues Exceeding Adopted Budget ..... 0004a 0.00



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## 14 Retirement Fund

Adopted Budget ..... 0001 3,800.00

### Budget Uses

Expenditure Budget ..... 0002 3,800.00

Add To Fund Balance ..... 0003 0.00

**Fund Balance for Budget** ..... TFS48 1,337.27

Operating Reserve ..... 0961 1,000.00

Unreserved Fund Balance Reappropriated ..... 0970 337.27

### 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 3,462.73

Total Estimated Revenues to Fund Adopted Budget ..... 0004 3,800.00

Estimated Revenues Exceeding Adopted Budget ..... 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 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 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 715.55

### Budget Uses

Expenditure Budget ..... 0002 715.55

Add To Fund Balance ..... 0003 0.00

**Fund Balance for Budget** ..... TFS48 655.30

Operating Reserve ..... 0961 0.00

Unreserved Fund Balance Reappropriated ..... 0970 655.30

### 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 53.56

State Payment in Lieu of Taxes - FWP ..... 3302 0.00

State Combined Fund School Block Grant ..... 3445 6.69

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 715.55

Estimated Revenues Exceeding Adopted Budget ..... 0004a 0.00



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**29 Flexibility Fund**

Adopted Budget .....	0001	78.99
<b>Budget Uses</b>		
Expenditure Budget .....	0002	78.99
Add To Fund Balance .....	0003	0.00
<b>Fund Balance for Budget</b> .....	TFS48	78.99
Operating Reserve .....	0961	0.00
Unreserved Fund Balance Reappropriated .....	0970	78.99
<b>Estimated Funding Sources</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 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	78.99
Estimated Revenues Exceeding Adopted Budget .....	0004a	0.00



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## 50 Debt Service 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

Fund Balance In Sinking Fund ..... 0960 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

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

Estimated Revenues Exceeding Adopted Budget ..... 0004a 0.00



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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