



**Budget Report
 FY2012-13
 07 Cascade
 0113 Belt H S**

Submit ID: 0113-03602114

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)

Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)

County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)

County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	<u>ANB</u>		<u>Taxable Valuation</u>
	<u>EL</u>	<u>HS</u>	
District:	N/A	* 98	5,117,034

* 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:

Jamie Bailey

(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	993,663.48	104,385.11	10%	10.51%	30,209.11	657,909.77	305,544.60	59.72
10 Transportation	200,000.00	40,000.00	20%	20.00%	25,284.88	48,248.40	126,466.72	24.71
11 Bus Depreciation	61,157.19	0.00	N/A	0.00%	22,029.73	0.00	39,127.46	7.65
13 Tuition	1,500.00		N/A		541.81	0.00	958.19	0.19
14 Retirement	250,000.00	87,500.00	35%	35.00%	14,878.26	235,121.74		
17 Adult Education	15,000.00	0.00	35%	0.00%	40.06	0.00	14,959.94	2.92
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	996.79	0.00	N/A	0.00%	38.75	958.04	0.00	0.00
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	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	1,522,317.46	231,885.11			93,022.60	942,237.95	487,056.91	95.19

50 Debt Service								
Tax								
0113	86,890.00	0.00	20-9-438	0.00%	7,740.36	0.00	79,149.64	15.47



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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 BELT HS 9-12 98 *

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

A.	Direct State Aid	(I-A)	400,759.41
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	29,507.40
D.	At Risk Student	(I-D)	2,637.51
E.	Indian Education For All	(I-E)	1,999.20
F.	American Indian Achievement Gap	(I-F)	400.00
G.	State Spec Ed Allowable Cost Pymt to Districts	(I-G)	17,533.89
H.	State Special Education Related-Services Payment To Coop	(I-H)	4,353.48
I.	District GTB Subsidy Per Elementary Base Mill	(I-I)	N/A
J.	District GTB Subsidy Per High School Base Mill	(I-J)	8,011.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	108
B.	BASE Budget Limit	(II-B)	818,017.64
C.	Maximum Budget Limit	(II-C)	1,020,345.92
D.	Over-BASE Levy As Submitted on Budget	(II-D)	213,699.65
E.	Adopted Budget	(II-E)	1,031,717.29

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	778,075.75
H.	Maximum Budget Limit	(II-H)	970,518.87
I.	Highest Budget Without a Vote	(II-I)	993,663.48
J.	Highest Budget	(II-J)	1,031,917.29
K.	Highest Voted Amount	(II-K)	38,253.81
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	993,663.48

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

A.	Operating Reserve (961)	(III-A)	99,366.35
B.	Excess Reserves	(III-B)	5,018.76
	1. Reserve For Protested/Delinquent Taxes (963)	(III-B1)	5,018.76
	2. Reserve For Tax Audit Receipts (964)	(III-B2)	0.00
C.	Unreserved Fund Balance Reappropriated (970)	(III-C)	30,209.11
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-C1)	1,888.08
	2. Remaining Fund Balance Available (970b)	(III-C2)	28,321.03
D.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-D)	134,594.22



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PART V. General Fund Worksheet

General Fund Budget:

A. Adopted General Fund Budget(V-A)		993,663.48
1. BASE Budget Limit	.....(V-A1)	778,075.75	
2. Over-BASE Budget	.....(V-A2)	215,587.73	

Funding The BASE Budget:

B. Direct State Aid	.....(V-B)		400,759.41
1. Direct State Aid Paid By State	.....(V-B1)	400,759.41	
2. Direct State Aid Paid By Non-Isolated District	.....(V-B2)	0.00	
C. Quality Educator	.....(V-C)		29,507.40
D. At Risk Student	.....(V-D)		2,637.51
E. Indian Education For All	.....(V-E)		1,999.20
F. American Indian Achievement Gap	.....(V-F)		400.00
G. Special Education Allowable Cost Payment	.....(V-G)		17,533.89
H. Remaining Fund Balance Available	.....(V-H)		28,321.03
I. Non-L Levy Revenue	.....(V-I)		61,194.80
1. Actual Non-L Levy Revenue	.....(V-I1)	16,243.54	
2. Anticipated Non-L Levy Revenue	.....(V-I2)	44,951.26	
J. Other Non-L Levy Revenue	.....(V-J)		0.00
K. BASE Levy Requirements	.....(V-K)		235,722.51
1. State Guaranteed Tax Base Aid	.....(V-K1)	143,877.56	
2.* District Property Tax Levy To Fund BASE (BASE Levy)	.....(V-K2)	91,844.95	
L. Subtotal of BASE Budget Revenue	.....(V-L)		778,075.75

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)		1,888.08
1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	.....(V-N1)	1,888.08	
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)		215,587.73

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)		17.96
T. Over-BASE Mills	.....(V-T)		41.76
U. Total General Fund Mills(V-U)		59.72

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



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01 General Fund

Adopted Budget	0001	993,663.48
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Budget Uses

Expenditure Budget	0002	993,663.48
Add To Fund Balance	0003	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	30,209.11
Direct State Aid	3110	400,759.41
Quality Educator	3111	29,507.40
At Risk Student	3112	2,637.51
Indian Education For All	3113	1,999.20
American Indian Achievement Gap	3114	400.00
State Spec Ed Allowable Cost Pymt to Districts	3115	17,533.89
State Guaranteed Tax Base Aid	3120	143,877.56

Actual Non-levy Revenue

Tax Title and Property Sales	1130	79.32
Interest Earnings	1510	511.71
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	15,652.51
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	40,760.83
State Combined Fund School Block Grant	3445	2,202.95
SB372 Block Grant Reimbursement	3446	1,634.32
SB372 Combined Block Grant Reimbursement	3447	353.16
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 Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00



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01 General Fund

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) 91,844.95
 Over-BASE Levy 1110(c) 213,699.65
 District Tax Levy 1110 305,544.60
 Total Estimated Revenues to Fund Adopted Budget 0004 993,663.48
 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	40,000.00
Contingency	0006	4,000.00
Over-Schedule	0011	156,000.00

Fund Balance for Budget

.....	TFS48	65,284.88
Operating Reserve	0961	40,000.00
Unreserved Fund Balance Reappropriated	0970	25,284.88

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 Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
State School Block Grant	3444	3,630.74
State Combined Fund School Block Grant	3445	0.00
SB372 Block Grant Reimbursement	3446	617.66
SB372 Combined Block Grant Reimbursement	3447	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	22,000.00
State On-Schedule Trans Reimb	3210	22,000.00
District Tax Levy	1110	126,466.72
District Mills	999	24.71
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	61,157.19
Budget Uses		
Expenditure Budget	0002	61,157.19
Add To Fund Balance	0003	0.00
Fund Balance for Budget		
Operating Reserve	TFS48	22,029.73
Unreserved Fund Balance Reappropriated	0961	0.00
Unreserved Fund Balance Reappropriated	0970	22,029.73
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
SB372 Combined Block Grant Reimbursement	3447	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	39,127.46
District Mills	999	7.65
Total Estimated Revenues to Fund Adopted Budget	0004	61,157.19

Asset Information

<u>Asset ID</u>	<u>Year Of Purchase</u>	<u>Original Cost</u>	<u>Depreciated Thru Last Year</u>	<u>20% Limit</u>	<u>Amount Depreciated</u>
2012 Bluebird	2012	81,000.00	0.00	16,200.00	16,200.00
2010 Bluebird 53C	2010	76,250.00	0.00	15,250.00	15,200.00
2008 Freightliner 47 pass	2008	38,637.31	30,909.38	7,727.46	7,727.46
11	2004	31,064.00	46,596.00	NA	NA
10	2001	27,500.00	41,250.00	NA	NA
9	2000	29,441.00	44,161.50	NA	NA
Thompson	1998	27,500.00	41,250.00	NA	NA
1995 bus	1995	21,105.00	31,657.50	NA	NA
6	1994	22,000.00	33,000.00	NA	NA
Total					39,127.46



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13 Tuition Fund

Adopted Budget 0001 1,500.00

Budget Uses

Expenditure Budget 0002 1,500.00

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

SB372 Combined Block Grant Reimbursement 3447 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 958.19

District Mills 999 0.19

Total Estimated Revenues to Fund Adopted Budget 0004 1,500.00

Estimated Revenues Exceeding Adopted Budget 0004a 0.00



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14 Retirement Fund

Adopted Budget 0001 250,000.00

Budget Uses

Expenditure Budget 0002 250,000.00

Add To Fund Balance 0003 0.00

Fund Balance for Budget TFS48 102,378.26

Operating Reserve 0961 87,500.00

Unreserved Fund Balance Reappropriated 0970 14,878.26

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 235,121.74

Total Estimated Revenues to Fund Adopted Budget 0004 250,000.00

Estimated Revenues Exceeding Adopted Budget 0004a 0.00



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17 Adult Education Fund

Adopted Budget 0001 15,000.00

Budget Uses

Expenditure Budget 0002 15,000.00

Add To Fund Balance 0003 0.00

Fund Balance for Budget TFS48 40.06

Operating Reserve 0961 0.00

Unreserved Fund Balance Reappropriated 0970 40.06

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

SB372 Combined Block Grant Reimbursement 3447 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 14,959.94

District Mills 999 2.92

Total Estimated Revenues to Fund Adopted Budget 0004 15,000.00

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
 SB372 Combined Block Grant Reimbursement 3447 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 996.79

Budget Uses

Expenditure Budget 0002 996.79

Add To Fund Balance 0003 0.00

Fund Balance for Budget TFS48 38.75

Operating Reserve 0961 0.00

Unreserved Fund Balance Reappropriated 0970 38.75

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 958.04

State Payment in Lieu of Taxes - FWP 3302 0.00

State Combined Fund School Block Grant 3445 0.00

SB372 Combined Block Grant Reimbursement 3447 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 996.79

Estimated Revenues Exceeding Adopted Budget 0004a 0.00



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29 Flexibility 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 Combined Fund School Block Grant 3445 0.00

SB372 Combined Block Grant Reimbursement 3447 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 0.00

Estimated Revenues Exceeding Adopted Budget 0004a 0.00



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50 Debt Service Fund
Jurisdiction 0113

Taxable Value		5,117,034.00
Adopted Budget	0001	86,890.00

Budget Uses

Expenditure Budget	0002	76,890.00
Add To Fund Balance	0003	10,000.00
Fund Balance for Budget	TFS48	7,740.36
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,740.36

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
SB372 Combined Block Grant Reimbursement	3447	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	79,149.64
Jurisdiction Mills	999	15.47
Total Estimated Revenues to Fund Adopted Budget	0004	86,890.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue	Maturity	Issue	Outstanding	Principal	Interest	Agent Fees
	Date	Date	Amount	6/30/13			
High School Refunding Bond	10/27/2005	07/01/2016	685,000.00	220,000.00	65,000.00	11,590.00	300.00
Total Bond Requirements							76,890.00
Total Debt Service Requirements						0002	76,890.00



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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

SB372 Combined Block Grant Reimbursement 3447 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