



Budget Report
FY2013-14
24 Lake
0475 Arlee H S

Submit ID: 0475-11615777

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

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	* 133	2,362,748
<i>* indicates that the 3 year average ANB was used to calculate the budget limitations</i>			
Joint District Distribution:			
<i>(Used for county calculations)</i>			
Located - 24 Lake	N/A	95	1,665,694
Non-located - 32 Missoula	N/A	37	689,965
Non-located - 45 Sanders	N/A	1	7,089

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

Certification

District Clerk: Lonnie Morin

 (Signature)

 (Date)

Chairperson, School Trustees: Shelly Fyant

 (Signature)

 (Date)

County Superintendent: Michelle Wood

 (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	1,049,164.85	104,113.42	10%	9.92%	5,636.61	986,582.08	56,946.16	24.07
10 Transportation	70,971.98	5,000.00	20%	7.05%	21,556.77	19,873.49	29,541.72	12.50
11 Bus Depreciation	109,775.58	0.00	N/A	0.00%	83,841.56	0.00	25,934.02	10.98
13 Tuition	10,000.00		N/A		2,950.96	0.00	7,049.04	2.98
14 Retirement	160,000.00	32,000.00	20%	20.00%	20,672.49	139,327.51		
17 Adult Education	5,000.00	0.00	35%	0.00%	3,033.49	0.00	1,966.51	0.83
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	6,216.42	0.00	N/A	0.00%	3,716.44	2,499.98	0.00	0.00
29 Flexibility	48,943.74	0.00	N/A	0.00%	37,765.00	11,178.74	0.00	0.00
61 Building Reserve	613.53	0.00	N/A	0.00%	613.53	0.00	0.00	0.00
Total of All Funds	1,460,686.10	141,113.42			179,786.85	1,159,461.80	121,437.45	51.36

50 Debt Service								
Tax								
24-0475	179,256.26	0.00	20-9-438	0.00%	63,401.21	0.00	115,855.05	49.03



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PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,049,164.85
1.	BASE Budget Limit	(V-A1)	1,049,164.85	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		517,369.42
1.	Direct State Aid Paid By State	(V-B1)	517,369.42	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		42,734.02
D.	At Risk Student	(V-D)		6,892.12
E.	Indian Education For All	(V-E)		2,713.20
F.	American Indian Achievement Gap	(V-F)		16,200.00
G.	Data For Achievement	(V-G)		1,330.00
H.	Special Education Allowable Cost Payment	(V-H)		36,262.86
I.	Remaining Fund Balance Available	(V-I)		5,636.61
J.	Non-Levy Revenue	(V-J)		23,043.57
1.	Actual Non-Levy Revenue	(V-J1)	1,421.20	
2.	Anticipated Non-Levy Revenue	(V-J2)	21,622.37	
K.	Other Non-Levy Revenue	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		396,983.05
1.	State Guaranteed Tax Base Aid	(V-L1)	340,036.89	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	56,946.16	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,049,164.85

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Non-Levy Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		24.07
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		24.07

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

** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-N and is applied to the Over-BASE Budget



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01 General Fund

Adopted Budget	0001	1,049,164.85
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Budget Uses

Expenditure Budget	0002	1,049,164.85
Add To Fund Balance	0003	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	5,636.61
Direct State Aid	3110	517,369.42
Quality Educator	3111	42,734.02
At Risk Student	3112	6,892.12
Indian Education For All	3113	2,713.20
American Indian Achievement Gap	3114	16,200.00
State Spec Ed Allowable Cost Pymt to Districts	3115	36,262.86
Data For Achievement	3116	1,330.00
State Guaranteed Tax Base Aid	3120	340,036.89

Actual Non-levy Revenue

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,421.20
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
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
Coal Gross Proceeds	1123	0.00
State School Block Grant	3444	21,622.37
State Combined Fund School Block Grant	3445	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue - Over-BASE

Oil & Gas Revenues - OverBASE Budget	0172	0.00
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)	56,946.16	
Over-BASE Levy	1110(c)	0.00	
District Tax Levy	1110		56,946.16
Total Estimated Revenues to Fund Adopted Budget	0004		1,049,164.85
Estimated Revenues Exceeding Adopted Budget	0004a		0.00



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10 Transportation Fund

Adopted Budget 0001 70,971.98

Budget Uses

Expenditure Budget 0002 70,971.98
 Add To Fund Balance 0003 0.00

Transportation Schedule Data

On-Schedule 0005 17,189.83
 Contingency 0006 1,718.98
 Over-Schedule 0011 52,063.17

Fund Balance for Budget TFS48 26,556.77
 Operating Reserve 0961 5,000.00
 Unreserved Fund Balance Reappropriated 0970 21,556.77

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 964.68
 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 9,454.40
 State On-Schedule Trans Reimb 3210 9,454.41
 District Tax Levy 1110 29,541.72
 District Mills 999 12.50
 Total Estimated Revenues to Fund Adopted Budget 0004 70,971.98
 Estimated Revenues Exceeding Adopted Budget 0004a 0.00



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11 Bus Depreciation Fund

Adopted Budget 0001 109,775.58

Budget Uses

Expenditure Budget 0002 109,775.58
 Add To Fund Balance 0003 0.00

Fund Balance for Budget TFS48 83,841.56
 Operating Reserve 0961 0.00
 Unreserved Fund Balance Reappropriated 0970 83,841.56

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) Yes
 District Tax Levy 1110 25,934.02
 District Mills 999 10.98
 Total Estimated Revenues to Fund Adopted Budget 0004 109,775.58

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2013 Blue Bird 84 Passenger	2013	31,472.10	0.00	6,294.42	3,100.00
Express Incomplete Van (Short Bus)	2010	14,700.00	4,557.00	2,940.00	1,450.00
2009 Blue Bird All American (Activity)	2009	110,000.00	17,033.97	22,000.00	11,000.00
2007 Blue Bird All American	2006	26,235.00	20,344.12	5,247.00	2,600.00
2005 Blue Bird All American	2005	30,714.00	21,988.83	6,142.80	3,000.00
1586BLUEBIRD	2004	17,500.00	19,766.64	3,500.00	1,700.00
2489 BLUEBIRD(2002)	2003	22,968.00	30,724.27	4,593.60	1,800.00
3894 Bluebird	2001	27,363.60	39,761.38	5,472.72	1,284.02
8359 BLUEBIRD	1999	25,659.00	38,488.50	NA	NA
3014BLUEBIRD	1997	18,810.00	28,215.00	NA	NA
9403 BLUEBIRD	1992	20,175.43	30,263.15	NA	NA
8108 BLUEBIRD	1990	17,293.10	25,939.65	NA	NA
2247 BLUEBIRD(1985)	1984	21,764.50	32,646.75	NA	NA
Total					25,934.02



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13 Tuition 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 2,950.96

Unreserved Fund Balance Reappropriated 0970 2,950.96

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 7,049.04

District Mills 999 2.98

Total Estimated Revenues to Fund Adopted Budget 0004 10,000.00

Estimated Revenues Exceeding Adopted Budget 0004a 0.00



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14 Retirement Fund

Adopted Budget 0001 160,000.00

Budget Uses

Expenditure Budget 0002 160,000.00
 Add To Fund Balance 0003 0.00

Fund Balance for Budget TFS48 52,672.49
 Operating Reserve 0961 32,000.00
 Unreserved Fund Balance Reappropriated 0970 20,672.49

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 139,327.51
 Total Estimated Revenues to Fund Adopted Budget 0004 160,000.00
 Estimated Revenues Exceeding Adopted Budget 0004a 0.00

Excess Reserves Calculation

Transfer of excess Retirement Fund Operating Reserves
 Due to TRS by October 1, 2013 **\$ 21,750.00**

Districts shall pay the greater of:

FY13 Retirement Fund Operating Reserves	\$ 50,750.00
<i>Less:</i>	
<u>20% of FY13 Adopted Retirement Fund Budget</u>	<u>\$ 29,000.00</u>
Total	\$ 21,750.00

OR

FY13 TFS Retirement Fund Balance	\$ 52,672.49
<i>Less:</i>	
<u>FY14 20% Adopted Retirement Fund Budget</u>	<u>\$ 32,000.00</u>
Total	\$ 20,672.49



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17 Adult Education Fund

Adopted Budget 0001 5,000.00

Budget Uses

Expenditure Budget 0002 5,000.00

Add To Fund Balance 0003 0.00

Fund Balance for Budget TFS48 3,033.49

Operating Reserve 0961 0.00

Unreserved Fund Balance Reappropriated 0970 3,033.49

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 1,966.51

District Mills 999 0.83

Total Estimated Revenues to Fund Adopted Budget 0004 5,000.00

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
 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	6,216.42
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Budget Uses

Expenditure Budget	0002	6,216.42
Add To Fund Balance	0003	0.00

Fund Balance for Budget	TFS48	3,716.44
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,716.44

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	2,499.98
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	6,216.42
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



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29 Flexibility Fund

Adopted Budget	0001	48,943.74
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Budget Uses

Expenditure Budget	0002	48,943.74
Add To Fund Balance	0003	0.00

Fund Balance for Budget	TFS48	37,765.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	37,765.00

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	11,178.74
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	48,943.74
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



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50 Debt Service Fund
Jurisdiction 24-0475

Taxable Value		2,362,748.00
Adopted Budget	0001	179,256.26

Budget Uses

Expenditure Budget	0002	179,256.26
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	63,401.21
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	63,401.21

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	115,855.05
Jurisdiction Mills	999	49.03
Total Estimated Revenues to Fund Adopted Budget	0004	179,256.26
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 6/30/14</u>	<u>Principal</u>	<u>Interest</u>	<u>Agent Fees</u>
High School Bond	03/29/2007	07/01/2017	1,420,000.00	500,000.00	155,000.00	23,956.26	300.00

Total Bond Requirements 179,256.26

Total Debt Service Requirements 0002 179,256.26



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61 Building Reserve Fund

Adopted Budget	0001	613.53
Budget Uses		
Expenditure Budget	0002	613.53
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	613.53
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	613.53
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)		Yes
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	613.53