

**Board of Trustees – Budget and Finance Committee**

May Butler Center

55 S. Rodney Ave, Helena, MT, 59601

August 6th, 2021 – 12:00p.m.

**AGENDA**

1. **CALL TO ORDER / PLEDGE OF ALLEGIANCE**
2. **GENERAL PUBLIC COMMENT:** *This is the time for comment on public matters that are not on the agenda. Public matters do not include any pending legal matters, private personnel issues or private student issues. Please do not attempt to address such issues at this time or you will be ruled out of order. The Board cannot enter into a discussion during General Public Comment.*
3. **REVIEW OF AGENDA**
4. **REVIEW OF MINUTES FROM THE 3.16.2021 COMMITTEE MEETING**
5. **ITEMS FOR INFORMATION/DISCUSSION**
6. **Create monthly agenda items for 2021-2022 year**
7. **Review 2021-2022 budget**
8. **Review June 30th Financial Report**
9. **Update on ESSER funds**
10. **BOARD COMMENTS**
11. **ADJOURNMENT**

**HELENA SCHOOL DISTRICT NO. 1**

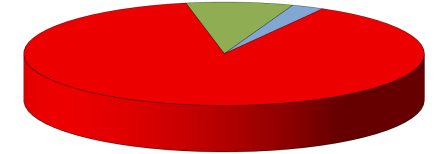
**FINANCIAL REPORT FOR 6/30/2021**

**ELEMENTARY GENERAL FUND**

**Annual Budget Transfers**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Account** | **Beginning** | **Budget** | **Year-to-Date** | **Budget** | **% Budget** |
| **Description** | **Budget** | **(after transfers**  **& amendments)** | **Expended & Encumbered** | **Balance** | **Left** |
| Administrative Salaries | $ 2,245,103 | $ 2,245,103 | $ 2,676,333 | $ (431,229) | -19.2% |
| Educator Salaries | 19,587,790 | 19,587,790 | 19,878,019 | (290,229) | -1.5% |
| Professional Salaries | 3,036,168 | 3,036,168 | 2,883,679 | 152,489 | 5.0% |
| Technical Salaries | 1,069,274 | 1,069,274 | 1,303,132 | (233,859) | -21.9% |
| Clerical Salaries | 1,283,275 | 1,283,275 | 1,354,772 | (71,497) | -5.6% |
| Service Worker Salaries | 2,304,297 | 2,304,297 | 2,170,156 | 134,141 | 5.8% |
| Para Professional Salaries | 2,919,548 | 2,919,548 | 2,759,680 | 159,868 | 5.5% |
| Guest Educator Salaries | 439,512 | 439,512 | 246,284 | 193,228 | 44.0% |
| Substitute Clerical Salaries | 2,000 | 2,000 | 4,798 | (2,798) | -139.9% |
| Substitue Service Worker | 60,000 | 60,000 | 31,466 | 28,534 | 47.6% |
| Substitute Para Salaries | 28,253 | 28,253 | 61,441 | (33,188) | -117.5% |
| Overtime | 15,445 | 15,445 | 27,418 | (11,973) | -77.5% |
| Coaching Salaries/Stipends | 89,310 | 89,310 | 37,095 | 52,215 | 58.5% |
| Termination Pay | 500,000 | 500,000 | 277,695 | 222,305 | 44.5% |
| Admin TSA Employer Match | 16,000 | 16,000 | 13,560 | 2,440 | 15.3% |
| Workers' Comp/Benefits | 202,934 | 202,934 | 194,258 | 8,677 | 4.3% |
| Crafts Benefits | 16,000 | 16,000 | 15,745 | 255 | 1.6% |
| Cell phone stipends | 33,636 | 33,636 | 45,387 | (11,751) | -34.9% |
| Contracted Services | 391,950 | 391,950 | 350,618 | 41,332 | 10.5% |
| Gas | 292,269 | 292,269 | 273,835 | 18,434 | 6.3% |
| Electricity | 519,795 | 519,795 | 512,772 | 7,023 | 1.4% |
| Water | 92,952 | 92,952 | 106,261 | (13,309) | -14.3% |
| Sewer | 58,783 | 58,783 | 40,300 | 18,483 | 31.4% |
| Garbage | 37,642 | 37,642 | 39,475 | (1,833) | -4.9% |
| Repair and Maintenance | 24,885 | 24,885 | 11,929 | 12,956 | 52.1% |
| Rental | 34,515 | 34,515 | 47,647 | (13,132) | -38.0% |
| Instructional Field Trips | 16,700 | 16,700 | 3,382 | 13,318 | 79.7% |
| Liability/Other Insurance | 461,033 | 461,033 | 461,033 | - | 0.0% |
| Postage | 15,365 | 15,365 | 8,031 | 7,334 | 47.7% |
| Advertising | 12,800 | 12,800 | 8,733 | 4,067 | 31.8% |
| Printing | 162,330 | 162,330 | 103,852 | 58,478 | 36.0% |
| Extracurricular Team Travel | 400 | 400 | - | 400 | 100.0% |
| Travel | 51,710 | 51,710 | 51,089 | 622 | 1.2% |
| Professional Development/Meetings | 83,110 | 83,110 | 44,185 | 38,925 | 46.8% |
| Supplies | 1,401,110 | 1,402,310 | 1,102,930 | 299,380 | 21.3% |
| Books | 100,209 | 116,093 | 88,258 | 27,836 | 24.0% |
| Periodicals | 23,283 | 23,283 | 31,730 | (8,447) | -36.3% |
| Minor Equipment | 56,174 | 56,174 | 72,009 | (15,835) | -28.2% |
| Major Equipment | 10,000 | 10,000 | 12,584 | (2,584) | -25.8% |
| Dues and Memberships | 36,750 | 36,750 | 49,475 | (12,725) | -34.6% |
| Contingency  **Total Budget** | 466,632 | 449,548 |  | 449,548 |  |
| **##########** | **$ 38,198,942** | **37,401,047** | **$ 797,895** | **2.1%** |

**From To Amount Reason**



Utilities

2

%

Salaries/Benefits

89

%

All Other Operation and

Maintenance

9

%

**2020**

**-**

**21**

**Elementary General Fund Budget by Function**

Contingency Montessori schools $1,200 Beginning budget adjustment

Contingency Various schools $15,884 Library allocation

**HELENA SCHOOL DISTRICT NO. 1**

**FINANCIAL REPORT FOR 6/30/2021**

**HIGH SCHOOL GENERAL FUND**

**Budget Transfers Annual**

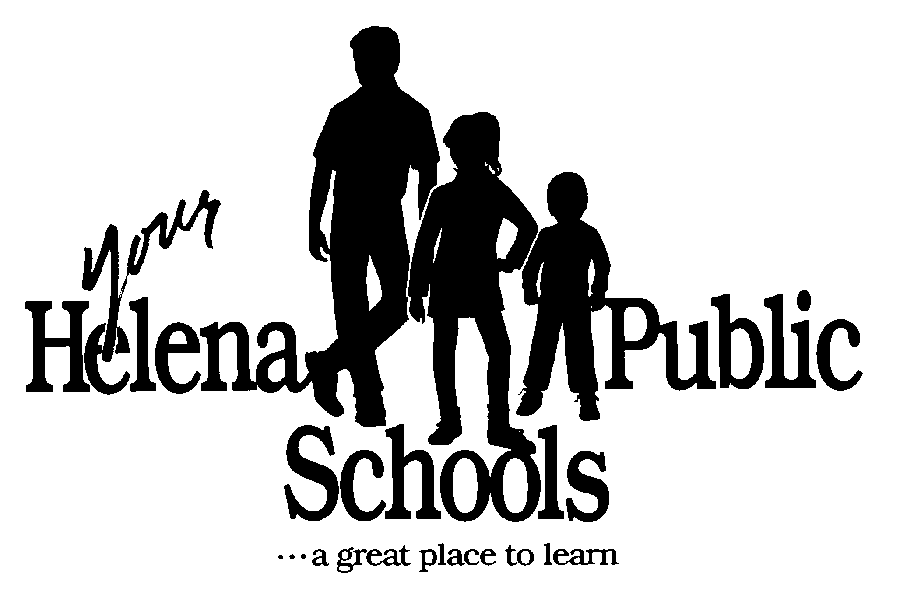
**Account Beginning Budget Year-to-Date Budget % Budget From To Amount Reason**

**Expended &** The East Helena K-12 Superintendent Tuition receipts received from East Helena K-

**Description Budget (after transfers) Encumbered Balance Left** Tuition Contingency $407,576 12

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | | Administrative Salaries | 1,217,470 | 1,217,470 | 1,469,581 | | (252,111) | -20.7% | | Educator Salaries | 12,075,488 | 12,075,488 | 12,228,011 | | (152,523) | -1.3% | | Professional Salaries | 1,131,666 | 1,131,666 | 1,305,315 | | (173,649) | -15.3% | | Technical Salaries | 699,949 | 699,949 | 732,092 | | (32,142) | -4.6% | | Clerical Salaries | 1,165,428 | 1,165,428 | 1,205,224 | | (39,796) | -3.4% | | Service Worker Salaries | 897,231 | 897,231 | 903,400 | | (6,169) | -0.7% | | Para Professional Salaries | 398,550 | 398,550 | 345,648 | | 52,902 | 13.3% | | Guest Educator Salaries | 369,486 | 369,486 | 199,314 | | 170,171 | 46.1% | | Substitute Clerical Salaries | 6,000 | 6,000 | - | | 6,000 | 100.0% | | Substitue Service Worker | 40,000 | 40,000 | 9,157 | | 30,843 | 77.1% | | Substitute Para Salaries | 11,982 | 11,982 | 6,792 | | 5,190 | 43.3% | | Overtime | 15,240 | 15,240 | 19,763 | | (4,523) | -29.7% | | Sabbatical Salaries | 111,287 | 111,287 | 121,086 | | (9,799) | -8.8% | | Coaching Salaries/Stipends | 588,443 | 588,443 | 557,397 | | 31,045 | 5.3% | | Adminstrator TSA Employer Match | 10,000 | 10,000 | 9,840 | | 160 | 1.6% | | Termination Pay | 500,000 | 500,000 | 223,792 | | 276,208 | 55.2% | | Workers' Comp/Benefits | 110,304 | 110,304 | 105,603 | | 4,702 | 4.3% | | Crafts Benefits | 9,000 | 9,000 | 8,478 | | 522 | 5.8% | | Cell phone stipends | 17,158 | 17,158 | 22,731 | | (5,573) | -32.5% | | Contracted Services | 287,300 | 287,300 | 243,533 | | 43,767 | 15.2% | | Gas | 195,257 | 195,257 | 181,354 | | 13,902 | 7.1% | | Electricity | 368,644 | 368,644 | 304,279 | | 64,366 | 17.5% | | Water | 47,209 | 47,209 | 44,796 | | 2,413 | 5.1% | | Sewer | 26,735 | 26,735 | 21,251 | | 5,484 | 20.5% | | Garbage | 34,877 | 34,877 | 30,927 | | 3,950 | 11.3% | | Repair and Maintenance | 24,809 | 24,809 | 14,532 | | 10,277 | 41.4% | | Rental | 24,460 | 24,460 | 59,007 | | (34,547) | -141.2% | | Instructional Field Trips | 4,390 | 4,390 | - | | 4,390 | 100.0% | | Liability/Other Insurance | 248,182 | 248,182 | 268,125 | | (19,943) | -8.0% | | Postage | 23,470 | 23,470 | 9,818 | | 13,652 | 58.2% | | Advertising | 12,695 | 12,695 | 3,059 | | 9,636 | 75.9% | | Printing | 117,901 | 117,901 | 47,523 | | 70,377 | 59.7% | | Travel | 28,882 | 28,882 | 23,964 | | 4,918 | 17.0% | | Professional Development/Meetings | 57,617 | 57,617 | 22,798 | | 34,819 | 60.4% | | Extracurricular Travel | 241,557 | 241,557 | 170,721 | | 70,835 | 29.3% | | Supplies | 1,244,526 | 1,244,526 | 627,530 | | 616,996 | 49.6% | | Books | 106,615 | 106,615 | 79,106 | | 27,509 | 25.8% | | Periodicals | 5,140 | 5,140 | 7,695 | | (2,555) | -49.7% | | Minor Equipment | 72,840 | 72,840 | 68,868 | | 3,972 | 5.5% | | Major Equipment | 8,500 | 8,500 | 37,587 | | (29,087) | -342.2% | | Dues and Memberships | 29,650 | 29,650 | 41,727 | | (12,077) | -40.7% | | Contingency total budget | 332,181 | 739,757 | - | | 739,757 |  | | **##########** | **$ 23,325,695.09** | **$ 21,781,423** | **$ 1,544,272** | | **6.6%** | | Utilities  3  %  Salaries/Benefits  83  %  All Other Operation and  Maintenance  14  %  **2020**  **-**  **21**  **High School General Fund Budget by Function** |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **HELENA PUBLIC SCHOOLS CORONA VIRUS RELIEF FUNDING AS OF 7/26/2022** | | | | | |
|  |  | CARES - State Emergency Relief Fund (ESSER I) | CARES - Governor's Coronavirus Relief Fund (CRF) | CRRSA - State Emergency Relief Fund II (ESSER II) | ARP - State Emergency Relief Fund II (ESSER III) |
| Award | | $1,368,382 | $3,512,982 | $5,397,752 | $11,534,874 |
| Expenditures: | |  |  |  |  |
|  | Salaries & Benefits | $1,186,713 | $868,632 | $508,085 | $398,172 |
|  | PPE & Supplies & Services | $71,215 | $852,251 | $1,223,866 | $1,632 |
|  | Technology & Equipment | $4,989 | $1,660,464 | $777,486 |  |
|  | Assessment & Curriculum |  |  |  |  |
|  | Lincoln Boiler | $13,230 | $131,635 |  |  |
|  | HVAC Cleaning & Air Flow Studies | $59,725 |  | $248,184 |  |
|  | Extra-curricular Team Travel | $1,608 |  | $7,380 |  |
|  | Summer School Transportation |  |  |  | $7,739 |
| Total Expenditures | | $1,337,480 | $3,512,982 | $2,765,001 | $407,544 |
|  |  |  |  |  |  |
| Encumbrances | |  |  |  |  |
|  | Salaries & Benefits |  |  | $1,572,536 | $4,687,067 |
|  | PPE & Supplies & Services |  |  |  | $401 |
|  | Technology & Equipment | $8,754 |  | $2,662 |  |
|  | Assessment & Curriculum |  |  |  | $198,539 |
|  | Lincoln Boiler |  |  |  |  |
|  | HVAC Cleaning & Air Flow Studies |  |  |  |  |
|  | Extra-curricular Team Travel |  |  |  |  |
|  | Summer School Transportation |  |  |  |  |
| Total Encumbrances | | $8,754 | $0 | $1,575,198 | $4,886,008 |
|  |  |  |  |  |  |
| Remaining Award | | $22,148 | $0 | $1,057,553 | $6,241,323 |
|  |  |  |  |  |  |
| End Date | | 9/30/2022 | 12/30/2021 | 9/30/2023 | 9/30/2024 |
|  |  |  |  |  |  |



**HELENA SCHOOL DISTRICT #1**

**2021-2022 BUDGET**

**Organization**

**Board of Trustees**

|  |  |  |
| --- | --- | --- |
| **Elementary and High School Trustees** | | |
| Name | Position | Term  Expires |
| Luke Muszkiewicz | Chairperson | 2023 |
| Siobhan Hathhorn | Vice Chair | 2022 |
| Janet Armstrong | Trustee | 2024 |
| Terry Beaver | Trustee | 2024 |
| Libby Goldes | Trustee | 2022 |
| John McEwen | Trustee | 2022 |
| Jennifer McKee | Trustee | 2023 |
|  |  |  |
| **High School Trustees** | | |
| Jennifer Walsh | Trustee - High School | 2023 |

**List of Principal Officials**

Rex Weltz Superintendent

T. Janelle Mickelson Business Services Administrator

Katrina Chaney County Superintendent

Leo Gallagher County Attorney



**HIGLIGHTS**

**District-Wide:**

* Salary Increases:
* A new teacher salary matrix was implemented in FY 2022.  The District moved away from PCAP to a traditional steps and lanes matrix.
* Market adjustments were made to both the Administration and Independents’ salaries in FY 2021 and a new matrix was implemented for Administration in FY 2021.
* Market adjustments were done in the 2019-2020 years and Custodians, Para Educators, Secretaries, Carpenters, and Craft Positions all received steps for FY 2022.
* Health Benefits increased $23 from $820 per month to $843 per month



* The slight increase in administrative salaries reflects steps
* The increase in teacher salaries reflects placement of staff on the new matrix.
* The decrease in technical, service worker and para professional salaries reflects non-renewal of temporary COVID staff.
* The decrease in secretary salaries reflects the retirement of veteran staff and an anticipated reduction in sick leave cash outs.
* Other budgeted increases:
* Utilities – 4% increase based on historical increases.
* Property and liability insurance – 6% increase, primarily due to a market increase in cyber and technology insurance.

**General Fund:**

Elementary Average Number Belonging (ANB) decreased by 117 in the elementary and by 87 in the high school. The decreases in the high school was anticipated as East Helena continues to open grade levels at their new high school. The decrease in the elementary is believed to be a direct result of the pandemic and the District’s hybrid model for instruction in fiscal year 2021. The 3-year average ANB was used to calculate budget limits in both the elementary and the high school. An inflationary increase of 1.5% was provided for the basic and per-ANB entitlements, quality educator payment, Indian Education for All payment, American Indian achievement gap payment, and data for achievement payment. The special education instructional block grant rate increased from $152.88 to $156.45, and the special education related services block grant increased from $50.96 to $52.15. The special education block grants are now included in the K-12 BASE aid for determination of allocation to school districts, however, no inflation was appropriated for special education funding in fiscal year 2022 and 2023. The threshold to determine disproportionate costs was also raised. State funding comparisons for Helena Public Schools are as follows:



Approximately $5,503,218 of expenditures were transferred out of the elementary general fund to other funding sources as follows:

* Assessment: $250,485 transferred to ESSER III and the interlocal fund.
* Technology: $423,958 transferred to ESSER II.
* SPED Para’s, Interpreters & Day Treatment: $2,061,500 transferred to the tuition fund.
* Teacher salaries & worker’s compensation (intervention & assessment time): $2,315,992 transferred to ESSER III.
* Principal salaries & worker’s compensation (intervention & assessment time): $226,261 transferred to ESSER III.
* Day custodian salaries & worker’s compensation (COVID cleaning): $163,460 transferred to ESSER II.
* Technology salaries and worker’s compensation: $61,562 transferred to ESSER II.

Approximately $2,793,223 of expenditures were transferred out of the high school general fund to other funding sources as follows:

* SPED Para’s, Interpreters & Day Treatment: $408,549 transferred to the tuition fund.
* Teacher salaries & worker’s compensation (intervention & assessment time): $1,383,189 transferred to ESSER III.
* Principal salaries & worker’s compensation (intervention & assessment time): $174,076 transferred to ESSER III.
* Day custodian salaries & worker’s compensation (COVID cleaning): $152,967 transferred to ESSER II.

Operating reserves are 7.52% in the elementary and 9.22% in the high school. The increase in the high school reserves is due to the tuition payment from East Helena and limitations on the amount that could be transferred to the interlocal fund.

**Transportation:**

The transportation budget reflects a return to pre-pandemic bus routes. The increase in the elementary budget reflects increases in salaries, the transportation contract (9.75%) and an increase in fuel (anticipated to be above $4). The decrease in the high school transportation budget is a direct result of fewer bus routes to East Helena. The transportation agreement with East Helena K-12 was renewed without changes. Helena High School District will receive state and county transportation reimbursements for the routes.

**Tuition:**

The district continues to make efforts to address the increasing special education costs by performing a thorough analysis each year to identify resident students with special needs who are receiving one-on-one services. The increase in the elementary tuition fund budget reflects the actual costs in fiscal year 2021 associated with these services. The decrease in the high school tuition fund budget reflects the inability to provide certain types of services in fiscal year 2021 due to the pandemic and the hybrid instructional model. Other expenditures included in the tuition fund budgets include charges for day treatment services for resident students and charges from county and/or regional detention facilities for resident students detained in the facilities. New costs added to the budget this year are the District’s match for students with special needs receiving CSCT services ($98,928) and the District’s share of tuition costs for resident students in group homes or foster homes receiving services in another district ($19,540).

**Retirement:**

The retirement fund budgets include increases in employer payroll costs associated with salary increases.

**Adult Education:**

Over the past few years, the District has had excess adult education budget remaining at year-end. The small decrease in the adult education budgets reflect a more realistic representation of the District’s needs.

**Technology:**

Both the elementary and high school have a perpetual technology levy, $520,500 for the elementary and $559,500 for the high school. Over the course of approximately two years technology needs in the elementary have outpaced resources, which has depleted the elementary technology fund. The remaining fund balance for the budget was $142,195.95. An increase over the previous year, but still well below what it has historically been (generally $800,00-$1,000,000). The total elementary technology budget is $686,148.09. The remaining fund balance for the budget in the high school was $556,828.29 for a total budget of $1,130,028.05. Approximately $291,177 of expenditures were shifted out of the technology funds and will be paid with ESSER II funding. The annual technology aid distribution to schools is based on the ratio that each district’s BASE budget bears to the statewide BASE budget amount for all school districts. The elementary will receive $23,452.14 in state technology aid and the high school will receive $13,699.76.

**Flexibility:**

The amount of the elementary budget reflects the unspent cash balance reappropriated to fund the current year budget. In addition to the unspent cash balance reappropriated, the high school flexibility budget includes a Montana Advanced Opportunity award of $145,176.55. The grant money will be used to reduce student costs and program costs associated with AP exams, dual credit, student course & class fees, and to further enhance career and technical education programs.

**Debt Service:**

The budgeted amounts for debt service payments on 2017 bonds are $2,011,100 for interest payments, $2,095,000 for principal payments and agent fees are estimated to be $400. The budgeted amount for debt service payments on the 2019 bond issue are $265,975 for interest, $310,000 for principal payments and agent fees are estimated to be $400. Taxes for Special Improvement Districts (SIDs) are estimated to be approximately $290,000. The total elementary debt service budget is $4,972,875. Although the high school has no outstanding debt, taxes for SIDs are estimated to be approximately $200,000.

**Building Reserve:**

Taxpayers approved 10-year building reserve levies in both the elementary and high school in November 2013, with the levies beginning in FY 2015, leaving two (2) years remaining after this budget year. The elementary levy is $1,250,000 annually and the high school levy is $750,000 annually. Remaining fund balance for budget in the elementary was $503,848.61 and $1,160,379.32 in the high school. In addition, the district also took advantage of the permissive levy to address facility improvements and repairs identified in the recently updated facility inventory report prepared by the district. The 2019 Legislature passed a law to fund the guaranteed tax base amount for school major maintenance projects. The School Major Maintenance Aid is $188,352.46 for the elementary and $132,610.37 for the high school. The total building reserve budget is $2,188,452.56 in the elementary and $2,187,220.99 in the high school. Projects currently being funded through the building reserve fund are re-roofing projects at Capital High School and Four Georgians, a site remodel at Kessler and Ray Bjork, and Vigilante Stadium upgrades. Future planned projects include: Jefferson Elementary re-roof ($750,000), Helena High School & Capital High School partial re-roofs ($800,000), flooring at various schools ($150,000), Helena Middle School exterior paint ($125,000), and interior paint at Four Georgians Elementary ($40,000).













**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:** | **\*** | 5,415 | N/A | 119,927,915 |

\* 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:** Janelle Mickelson  (Signature) (Date)  **Chairperson, School Trustees:** Luke Muszkiewicz  (Signature) (Date)  **County Superintendent:** Katrina Chaney  (Signature) (Date)  **Chairperson, County Commissioners:**  (Print)  (Signature) (Date)  **Name of Contact:**  (Print)  (Signature) (Phone) |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Debt Service**  **Tax Jurisdiction** |  |  |  |  |  |  |  |  |
| #1 | 4,972,875.00 | 0.00 | 20-9-438 | 0.00% | 235,928.75 | 0.00 | 4,736,946.25 | 39.50 |

# 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** | 38,593,891.01 | 2,902,796.95 | 10% | 7.52% | 0.00 | 26,984,324.48 | 11,609,566.53 | 96.81 |
| **10 Transportation** | 5,202,446.05 | 867,529.90 | 20% | 16.68% | 0.00 | 998,670.82 | 4,203,775.23 | 35.05 |
| **11 Bus Depreciation** | 0.00 | 0.00 | N/A | 0.00% | 0.00 | 0.00 | 0.00 | 0.00 |
| **13 Tuition** | 1,818,863.41 |  | N/A |  | 24,842.27 | 0.00 | 1,794,021.14 | 14.96 |
| **14 Retirement** | 5,996,716.35 | 1,199,343.27 | 20% | 20.00% | 628,390.83 | 5,368,325.52 |  |  |
| **17 Adult Education** | 373,400.99 | 130,690.35 | 35% | 35.00% | 13,142.72 | 0.00 | 360,258.27 | 3.00 |
| **19 Non-Operating** | 0.00 | 0.00 | N/A | 0.00% | 0.00 | 0.00 | 0.00 | 0.00 |
| **28 Technology** | 686,148.09 | 0.00 | N/A | 0.00% | 142,195.95 | 23,452.14 | 520,500.00 | 4.34 |
| **29 Flexibility** | 11,769.67 | 0.00 | N/A | 0.00% | 11,769.67 | 0.00 | 0.00 | 0.00 |
| **61 Building Reserve** | 2,188,452.56 | 0.00 | N/A | 0.00% | 503,848.61 | 188,352.46 | 1,496,251.49 | 12.47 |
| **Total of All Funds** | 54,871,688.13 | 5,100,360.47 |  |  | 1,324,190.05 | 33,563,125.42 | 19,984,372.66 | 166.63 |

**General Fund Limits And Reserves Worksheet PART I. Certified Budget Data ANB By Budget Unit:**

|  |  |  |
| --- | --- | --- |
| E1 | HELENA K-6 | 4,233 **\*** |
| M1 | HELENA 7-8 | 1,182 **\*** |

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

|  |  |  |
| --- | --- | --- |
| A. Direct State Aid | (I-A) | 14,763,485.88 |
| B. Mandatory Non-isolated Levy | (I-B) | 0.00 |
| C. Quality Educator | (I-C) | 1,419,665.62 |
| D. At Risk Student | (I-D) | 128,572.74 |
| E. Indian Education For All | (I-E) | 122,920.50 |
| F. American Indian Achievement Gap | (I-F) | 77,158.00 |
| G. Data For Achievement | (I-G) | 117,667.95 |
| H. State Special Education Allowable Cost Payment to Districts | (I-H) | 1,849,986.80 |
| I. State Special Education Related-Services Payment To Coop | (I-I) | 0.00 |
| J. District GTB Subsidy Per Elementary Base Mill | (I-J) | 261,299.00 |
| K. District GTB Subsidy Per High School Base Mill | (I-K) | N/A |
| **PART II. General Fund Budget Limits**  **Prior Year Budget Data:**  A. ANB | (II-A) | 5,532 |
| B. BASE Budget Limit | (II-B) | 30,589,389.35 |
| C. Maximum Budget Limit | (II-C) | 38,198,942.49 |
| D. Over-BASE Levy As Submitted on Budget | (II-D) | 7,609,553.14 |
| E. Adopted Budget | (II-E) | 38,198,942.49 |
| **Current Year Budget Data:**  F. % Special Education in Maximum Budget | (II-F) | 100% |
| G. BASE Budget (Minimum Budget Amount Required) | (II-G) | 30,878,312.41 |
| H. Maximum Budget Limit | (II-H) | 38,593,891.01 |
| I. Highest Budget Without a Vote | (II-I) | 38,487,865.55 |
| J. Highest Budget | (II-J) | 38,593,891.01 |
| K. Highest Voted Amount | (II-K) | 106,025.46 |
| L. Amount Approved on Ballot by Voters | (II-L) | 221,169.00 |
| M. Adopted Budget | (II-M) | 38,593,891.01 |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| A. Operating Reserve (961) | | (III-A) |  | 2,902,796.95 |
| B. TIF Operating Reserve (962) | | (III-B) |  | 0.00 |
| Excess Reserves | | (III-C) |  | 0.00 |
| Reserve For Protested/Delinquent Taxes (963) | | (III-C1) | 0.00 |  |
| Reserve For Tax Audit Receipts (964) | | (III-C2) | 0.00 |  |
| Unreserved Fund Balance Reappropriated (970) | | (III-D) |  | 0.00 |
| Prior Year Excess Reserves Funding Over-BASE (970a) | | (III-D1) | 0.00 |  |
| Remaining Fund Balance Available (970b) | | (III-D2) | 0.00 |  |
| TIF Fund Balance Reappropriated (970c) | | (III-D3) | 0.00 |  |
| E. TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)  **PART V. General Fund Worksheet General Fund Budget:** | | (III-E) |  | 2,902,796.95 |
| A. Adopted General Fund Budget | | (V-A) |  | 38,593,891.01 |
| BASE Budget Limit | | (V-A1) | 30,878,312.41 |  |
| Over-BASE Budget **Funding The BASE Budget:** | | (V-A2) | 7,715,578.60 |  |
| B. | Direct State Aid | (V-B) |  | 14,763,485.88 |
|  | Direct State Aid Paid By State | (V-B1) | 14,763,485.88 |  |
|  | Direct State Aid Paid By Non-Isolated District | (V-B2) | 0.00 |  |
| C. | Quality Educator | (V-C) |  | 1,419,665.62 |
| D. | At Risk Student | (V-D) |  | 128,572.74 |
| E. | Indian Education For All | (V-E) |  | 122,920.50 |
| F. | American Indian Achievement Gap | (V-F) |  | 77,158.00 |
| G. | Data For Achievement | (V-G) |  | 117,667.95 |
| H. | Special Education Allowable Cost Payment | (V-H) |  | 1,849,986.80 |
| I. | Remaining Fund Balance Available | (V-I) |  | 0.00 |
| J. | Non-Levy Revenue and Funding Sources | (V-J) |  | 20,488.46 |
|  | Actual Non-Levy Revenue | (V-J1) | 20,488.46 |  |
|  | Anticipated Non-Levy Revenue | (V-J2) | 0.00 |  |
|  | TIF Applied To BASE Budget | (V-J3) | 0.00 |  |
|  | Excess Levy BASE | (V-J4) | 0.00 |  |
| K. | Other Non-Levy Revenue and Funding Sources | (V-K) |  | 0.00 |
| L. | BASE Levy Requirements | (V-L) |  | 12,378,366.46 |
|  | State - Guaranteed Tax Base Aid | (V-L1) | 8,484,378.53 |  |
|  | 2.\* District Property Tax Levy To Fund BASE (BASE Levy) | (V-L2) | 3,893,987.93 |  |
| M. | \*\*Subtotal of BASE Budget Revenue | (V-M) |  | 30,878,312.41 |
| **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 and Funding Sources | | (V-O) |  | 0.00 |
| Prior Year Excess Reserves Reappropriated (Over-BASE Only) | | (V-O1) | 0.00 |  |
| Tuition | | (V-O2) | 0.00 |  |

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

|  |  |  |  |
| --- | --- | --- | --- |
| 3. Flexible Non-Voted Levy Authority Transferred from Other Funds | (V-O3) | 0.00 |  |
| 4. Oil & Gas Revenues | (V-O4) | 0.00 |  |
| 5. TIF Applied To Over-BASE Budget | (V-O5) | 0.00 |  |
| 6. Excess Levy Over-BASE | (V-O6) | 0.00 |  |
| P. District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF) | (V-P) |  | 7,715,578.60 |
| Q. Subtotal of Over-BASE Revenue and Funding Sources **Mill Levies:** | (V-Q) |  | 7,715,578.60 |
| R. District Non-Isolated Mills | (V-R) |  | 0.00 |
| S. BASE Mills - Elementary | (V-S) |  | 32.47 |
| T. BASE Mills - High School | (V-T) |  | 0.00 |
| U. Over-BASE Mills | (V-U) |  | 64.34 |
| 1. District Property Tax Levy Mills | (V-U1) | 64.34 |  |
| 2. Flexible Non-Voted Levy Authority | (V-U2) | 0.00 |  |
| V. Total General Fund Mills | (V-V) |  | 96.81 |

\* 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-O and is applied to the Over-BASE

Budget

# 01 General Fund

38,593,891.01

|  |  |  |
| --- | --- | --- |
| **Budget Uses** |  |  |
| Expenditure Budget | 0002 | 38,593,891.01 |

Add To Fund Balance 0003 0.00

TIF Fund Balance for Budget

TFS47 0.00

|  |  |  |
| --- | --- | --- |
| **Estimated Funding Sources** |  |  |
| Unreserved Fund Balance Reappropriated | 0970 | 0.00 |

Direct State Aid

3110

14,763,485.88

Quality Educator

3111

1,419,665.62

At Risk Student

3112

128,572.74

Indian Education For All

3113

122,920.50

American Indian Achievement Gap

3114

77,158.00

State Special Education Allowable Cost Payment to Districts

3115

1,849,986.80

Data For Achievement

3116

117,667.95

State - Guaranteed Tax Base Aid

3120

8,484,378.53

|  |  |  |
| --- | --- | --- |
| **Actual Non-levy Revenue and Funding Sources** |  |  |
| Tax Title and Property Sales | 1130 | 0.00 |

Interest Earnings

1510

8,335.12

Revenue from Community Services Activities

1800

0.00

Other Revenue from Local Sources

1900

2,245.84

Rentals

1910

0.00

Dormitory Charges

1915

0.00

Contributions/Donations from Private Sources

1920

0.00

Textbook Sales and Rentals

1940

0.00

Fees - Users/Resale of Supplies

1945

9,907.50

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 and Funding Sources - BASE** |  |  |
| Oil & Gas Revenues - BASE Budget | 0171 | 0.00 |

TIF Applied To BASE Budget

0174

0.00

BASE Excess Levy Amount

0177

0.00

Coal Gross Proceeds

1123

0.00

School Block Grant State Lands

3448

0.00

School Block Grant Coal Mitigation

3449

0.00

Federal Revenue in Lieu of Taxes

4800

0.00

|  |  |  |
| --- | --- | --- |
| **Anticipated Non-levy Revenue and Funding Sources - Over-BASE** |  |  |
| Oil & Gas Revenues - Over-BASE Budget | 0172 | 0.00 |

0175 0.00

TIF Applied To Over-BASE Budget

Over-BASE Excess Levy Amount

0178 0.00

Individual Tuition 1310 0.00

Tuition from School Districts Within State

1320

0.00

Tuition from School Districts Outside State

1330

0.00

State - Tuition for State Placement

3117

0.00

|  |  |  |
| --- | --- | --- |
| **Other Non-levy Revenue** |  |  |
| District Levy - Distribution of Prior Year Protested/Delinquent Taxes | 1117 | 0.00 |

District Levy - Dept. or Revenue 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)

3,893,987.93

Over-BASE Levy

1110(c)

7,715,578.60

District Tax Levy

1110

11,609,566.53

Total Estimated Revenues to Fund Adopted Budget

0004

38,593,891.01

Estimated Revenues Exceeding Adopted Budget

0004

a

0.00

# 10 Transportation Fund

|  |  |  |
| --- | --- | --- |
| **Budget Uses** |  |  |
| Expenditure Budget | 0002 | 5,202,446.05 |
| Add To Fund Balance  **Transportation Schedule Data** | 0003 | 0.00 |

5,202,446.05

On-Schedule

0005

907,882.56

Contingency

0006

90,788.26

Over-Schedule

0011

4,203,775.23

Fund Balance for Budget

TFS48

867,529.90

Operating Reserve

0961

867,529.90

Unreserved Fund Balance Reappropriated

0970

0.00

|  |  |  |
| --- | --- | --- |
| **Estimated Funding Sources** |  |  |
| Coal Gross Proceeds | 1123 | 0.00 |

Individual Transportation Fees

1410

0.00

Transportation Fees from Other School Districts Within State

1420

0.00

Transportation Fees from Other School Districts 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

Montana Oil and Gas Tax

3460

0.00

Other Revenue

9100

0.00

Residual Equity Transfers In

9710

0.00

CARES - Governor's Coronavirus Relief Fund Transportation

7710

0.00

## Reimbursements

County On-Schedule Transportation Reimbursement

2220

499,335.41

State - On-Schedule Transportation Reimbursement

3210

499,335.41

District Tax Levy

1110

4,203,775.23

District Mills

999

35.05

Total Estimated Revenues to Fund Adopted Budget

0004

5,202,446.05

Estimated Revenues Exceeding Adopted Budget

a

0004

0.00

# 13 Tuition Fund

1,818,863.41

|  |  |  |
| --- | --- | --- |
| **Budget Uses** |  |  |
| Expenditure Budget | 0002 | 1,818,863.41 |

Add To Fund Balance

0003

0.00

Fund Balance for Budget

TFS48

24,842.27

Unreserved Fund Balance Reappropriated

0970

24,842.27

|  |  |  |
| --- | --- | --- |
| **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

Montana Oil and Gas Tax

3460

0.00

Other Revenue

9100

0.00

Residual Equity Transfers In

9710

0.00

District Tax Levy

1110

1,794,021.14

District Mills

999

14.96

Total Estimated Revenues to Fund Adopted Budget

0004

1,818,863.41

Estimated Revenues Exceeding Adopted Budget

0004

a

0.00

# 14 Retirement Fund

5,996,716.35

Other Revenue from Local Sources

1900

0.00

Other Revenue

9100

0.00

Residual Equity Transfers In

9710

0.00

County Retirement Distribution

2240

5,368,325.52

Total Estimated Revenues to Fund Adopted Budget

0004

5,996,716.35

Estimated Revenues Exceeding Adopted Budget

a

0004

0.00

**Budget Uses**

Expenditure Budget

0002

5,996,716.35

Add To Fund Balance

0003

0.00

Fund Balance for Budget

TFS48

1,827,734.10

Operating Reserve

0961

1,199,343.27

Unreserved Fund Balance Reappropriated

0970

628,390.83

**Estimated Funding Sources**

Interest Earnings 1510 0.00

# 17 Adult Education Fund

373,400.99

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

Montana Oil and Gas Tax

3460

0.00

Other Revenue

9100

0.00

Residual Equity Transfers In

9710

0.00

District Tax Levy

1110

360,258.27

District Mills

999

3.00

Total Estimated Revenues to Fund Adopted Budget

0004

373,400.99

Estimated Revenues Exceeding Adopted Budget

0004

a

0.00

**Budget Uses**

Expenditure Budget

0002

373,400.99

Add To Fund Balance

0003

0.00

Fund Balance for Budget

TFS48

143,833.07

Operating Reserve

0961

130,690.35

Unreserved Fund Balance Reappropriated

0970

13,142.72

**Estimated Funding Sources**

Coal Gross Proceeds 1123 0.00

|  |  |  |
| --- | --- | --- |
| **Estimated Funding Sources** |  |  |
| Coal Gross Proceeds | 1123 | 0.00 |

# 28 Technology Fund

Interest Earnings

1510

0.00

Other Revenue from Local Sources

1900

0.00

State - Payment in Lieu of Taxes - FWP

3302

0.00

Montana Oil and Gas Tax

3460

0.00

Other Revenue

9100

0.00

Residual Equity Transfers In

9710

0.00

State - Technology Aid

3281

23,452.14

District Tax Levy

1110

520,500.00

District Mills

999

4.34

Total Estimated Revenues to Fund Adopted Budget

0004

686,148.09

Estimated Revenues Exceeding Adopted Budget

0004

a

0.00

686,148.09

|  |  |  |
| --- | --- | --- |
| **Budget Uses** |  |  |
| Expenditure Budget | 0002 | 686,148.09 |

Add To Fund Balance

0003

0.00

TIF Fund Balance for Budget

TFS47

0.00

Fund Balance for Budget

TFS48

142,195.95

Operating Reserve

0961

0.00

Unreserved Fund Balance Reappropriated

0970

142,195.95

TIF Fund Balance Reappropriated

0973

0.00

# 29 Flexibility Fund

11,769.67

Interest Earnings

1510

0.00

Other Revenue from Local Sources

1900

0.00

State - Payment in Lieu of Taxes - FWP

3302

0.00

Montana Oil and Gas Tax

3460

0.00

Other Revenue

9100

0.00

Residual Equity Transfers In

9710

0.00

State - Transformational Learning Aid

3760

0.00

State - Advanced Opportunity Aid

3770

0.00

Transfers for Transformational Learning

5304

0.00

District Tax Levy

1110

0.00

District Mills

999

0.00

Total Estimated Revenues to Fund Adopted Budget

0004

11,769.67

Estimated Revenues Exceeding Adopted Budget

0004

a

0.00

**Budget Uses**

Expenditure Budget

0002

11,769.67

Add To Fund Balance

0003

0.00

Fund Balance for Budget

TFS48

11,769.67

Operating Reserve

0961

0.00

Unreserved Fund Balance Reappropriated

0970

11,769.67

**Estimated Funding Sources**

Coal Gross Proceeds 1123 0.00

# 50 Debt Service Fund

## #1

119,927,915.00

Taxable Value

Adopted Budget

0001 4,972,875.00

## Budget Uses

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  |  | **Bond Issues** | |  |  |  |
| **Issue**  **Issue Type Date** | **Maturity Date** | **Issue**  **Amount** | **Outstanding 6/30/22** | **Principal** | **Interest** | **Agent Fees** |
| Elementary Bond 09/20/2017 | 06/30/2037 | 55,000,000.00 | 45,660,000.00 | 2,095,000.00 | 2,011,100.00 | 800.00 |
| Elementary Bond 06/05/2019 | 06/30/2039 | 8,000,000.00 | 7,120,000.00 | 310,000.00 | 265,975.00 | 0.00 |
| **Total Bond Requirements** |  | **SIDs** |  |  |  | 4,682,875.00 |
| **Issue Type** |  |  |  |  |  | **Amount** |
| Elementary |  |  |  |  |  | 290,000.00 |
| **Total SID Requirements** |  |  |  |  |  | 290,000.00 |

Expenditure Budget 0002 4,972,875.00

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

Montana Oil and Gas Tax

3460

0.00

Other Revenue

9100

0.00

Residual Equity Transfers In

9710

0.00

District Tax Levy

1110

4,736,946.25

Jurisdiction Mills

999

39.50

Total Estimated Revenues to Fund Adopted Budget

0004

4,972,875.00

Estimated Revenues Exceeding Adopted Budget

0004

a

0.00

**Total Debt Service Requirements**

0002

4,972,875.00

Add To Fund Balance

0003

0.00

TIF Fund Balance for Budget

TFS47

0.00

Fund Balance for Budget

TFS48

235,928.75

Fund Balance In Sinking Fund

0960

0.00

Operating Reserve

0961

0.00

Unreserved Fund Balance Reappropriated

0970

235,928.75

TIF Fund Balance Reappropriated

0973

0.00

**Estimated Funding Sources**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  |  | **Voted Reserve Authorities** |  |  |
| **Election Date** | **Total Authorized** | **Years Levy Levied Thru Authorized Type Last Year** | **Maximum Levy** | **Levy Amount** |

|  |  |  |
| --- | --- | --- |
| Adopted Budget  **Budget Uses** | 0001 | 2,188,452.56 |
| Expenditure Budget | 0002 | 2,188,452.56 |

# 61 Building Reserve Fund

11/05/2013

12,500,000.00

10

612

8,750,000.00

1,250,000.00

1,250,000.00

**Total**

1,250,000.00

Add To Fund Balance

0003

0.00

TIF Fund Balance for Budget

TFS47

0.00

Fund Balance for Budget

TFS48

503,848.61

Operating Reserve

0961

0.00

Unreserved Fund Balance Reappropriated

0970

503,848.61

TIF Fund Balance Reappropriated

0973

0.00

## Estimated Funding Sources

Coal Gross Proceeds

1123

0.00

BR Permissive Revenues - Coal Gross Proceeds

1125

0.00

Tax Title and Property Sales

1130

0.00

BR Permissive Revenues - Tax Title and Property Sales

1131

0.00

Interest Earnings

1510

0.00

BR Permissive Revenues - Interest Earnings

1511

0.00

Other Revenue from Local Sources

1900

0.00

BR Permissive Revenues - Other Revenue from Local Sources

1901

0.00

State - School Major Maintenance Aid (SMMA)

3283

188,352.46

State - Payment in Lieu of Taxes - FWP

3302

0.00

BR Permissive Revenues - State Payment in Lieu of Taxes-FWP

3303

0.00

Montana Oil and Gas Tax

3460

0.00

BR Permissive Revenues - Montana Oil and Gas Tax

3461

0.00

Other Revenue

9100

0.00

BR Permissive Revenues - Other Revenue

9101

0.00

Residual Equity Transfers In

9710

0.00

Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)

No

Building Reserve Voted Levy

1110(a)

1,250,000.00

Building Reserve Permissive Levy

1110(b)

246,251.49

District Tax Levy

1110

1,496,251.49

District Mills

999

12.47

Building Reserve Voted Mills

0134

10.42

Building Reserve Permissive Mills

0135

2.05

Total Estimated Revenues to Fund Adopted Budget

0004

2,188,452.56

**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 | **\*** | 2,774 | 131,903,785 |

\* 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:** Janelle Mickelson  (Signature) (Date)  **Chairperson, School Trustees:** Luke Muszkiewicz  (Signature) (Date)  **County Superintendent:** Katrina Chaney  (Signature) (Date)  **Chairperson, County Commissioners:**  (Print)  (Signature) (Date)  **Name of Contact:**  (Print)  (Signature) (Phone) |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Debt Service**  **Tax Jurisdiction** |  |  |  |  |  |  |  |  |
| #1 | 200,000.00 | 0.00 | 20-9-438 | 0.00% | 35,575.13 | 0.00 | 164,424.87 | 1.25 |

# 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** | 22,924,702.78 | 2,113,000.00 | 10% | 9.22% | 372.88 | 15,856,963.99 | 7,067,365.91 | 53.59 |
| **10 Transportation** | 1,759,868.58 | 270,570.35 | 20% | 15.37% | 0.00 | 498,728.19 | 1,261,140.39 | 9.56 |
| **11 Bus Depreciation** | 0.00 | 0.00 | N/A | 0.00% | 0.00 | 0.00 | 0.00 | 0.00 |
| **13 Tuition** | 428,181.27 |  | N/A |  | 14,545.06 | 0.00 | 413,636.21 | 3.14 |
| **14 Retirement** | 3,864,650.29 | 772,930.06 | 20% | 20.00% | 542,300.83 | 3,322,349.46 |  |  |
| **17 Adult Education** | 345,697.93 | 120,994.28 | 35% | 35.00% | 17,970.62 | 0.00 | 327,727.31 | 2.48 |
| **19 Non-Operating** | 0.00 | 0.00 | N/A | 0.00% | 0.00 | 0.00 | 0.00 | 0.00 |
| **28 Technology** | 1,130,028.05 | 0.00 | N/A | 0.00% | 556,828.29 | 13,699.76 | 559,500.00 | 4.24 |
| **29 Flexibility** | 145,735.95 | 0.00 | N/A | 0.00% | 559.40 | 145,176.55 | 0.00 | 0.00 |
| **61 Building Reserve** | 2,187,220.99 | 0.00 | N/A | 0.00% | 1,160,379.92 | 132,610.37 | 894,230.70 | 6.78 |
| **Total of All Funds** | 32,786,085.84 | 3,277,494.69 |  |  | 2,292,957.00 | 19,969,528.32 | 10,523,600.52 | 79.79 |

**General Fund Limits And Reserves Worksheet PART I. Certified Budget Data ANB By Budget Unit:**

H1 HELENA HS 9-12 2,774 **\***

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

|  |  |  |
| --- | --- | --- |
| A. Direct State Aid | (I-A) | 9,125,879.59 |
| B. Mandatory Non-isolated Levy | (I-B) | 0.00 |
| C. Quality Educator | (I-C) | 710,684.14 |
| D. At Risk Student | (I-D) | 59,742.54 |
| E. Indian Education For All | (I-E) | 62,969.80 |
| F. American Indian Achievement Gap | (I-F) | 35,234.00 |
| G. Data For Achievement | (I-G) | 60,279.02 |
| H. State Special Education Allowable Cost Payment to Districts | (I-H) | 554,458.80 |
| I. State Special Education Related-Services Payment To Coop | (I-I) | 0.00 |
| J. District GTB Subsidy Per Elementary Base Mill | (I-J) | N/A |
| K. District GTB Subsidy Per High School Base Mill | (I-K) | 314,438.00 |
| **PART II. General Fund Budget Limits**  **Prior Year Budget Data:**  A. ANB | (II-A) | 2,861 |
| B. BASE Budget Limit | (II-B) | 18,304,064.22 |
| C. Maximum Budget Limit | (II-C) | 22,786,109.28 |
| D. Over-BASE Levy As Submitted on Budget | (II-D) | 4,614,054.87 |
| E. Adopted Budget | (II-E) | 22,918,119.09 |
| **Current Year Budget Data:**  F. % Special Education in Maximum Budget | (II-F) | 100% |
| G. BASE Budget (Minimum Budget Amount Required) | (II-G) | 18,037,822.22 |
| H. Maximum Budget Limit | (II-H) | 22,453,665.10 |
| I. Highest Budget Without a Vote | (II-I) | 22,651,877.09 |
| J. Highest Budget | (II-J) | 22,924,702.78 |
| K. Highest Voted Amount | (II-K) | 272,825.69 |
| L. Amount Approved on Ballot by Voters | (II-L) | 290,166.00 |
| M. Adopted Budget | (II-M) | 22,924,702.78 |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| A. Operating Reserve (961) | | (III-A) |  | 2,113,000.00 |
| B. TIF Operating Reserve (962) | | (III-B) |  | 0.00 |
| Excess Reserves | | (III-C) |  | 0.00 |
| Reserve For Protested/Delinquent Taxes (963) | | (III-C1) | 0.00 |  |
| Reserve For Tax Audit Receipts (964) | | (III-C2) | 0.00 |  |
| Unreserved Fund Balance Reappropriated (970) | | (III-D) |  | 372.88 |
| Prior Year Excess Reserves Funding Over-BASE (970a) | | (III-D1) | 0.00 |  |
| Remaining Fund Balance Available (970b) | | (III-D2) | 372.88 |  |
| TIF Fund Balance Reappropriated (970c) | | (III-D3) | 0.00 |  |
| E. TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)  **PART V. General Fund Worksheet General Fund Budget:** | | (III-E) |  | 2,113,372.88 |
| A. Adopted General Fund Budget | | (V-A) |  | 22,924,702.78 |
| BASE Budget Limit | | (V-A1) | 18,037,822.22 |  |
| Over-BASE Budget **Funding The BASE Budget:** | | (V-A2) | 4,886,880.56 |  |
| B. | Direct State Aid | (V-B) |  | 9,125,879.59 |
|  | Direct State Aid Paid By State | (V-B1) | 9,125,879.59 |  |
|  | Direct State Aid Paid By Non-Isolated District | (V-B2) | 0.00 |  |
| C. | Quality Educator | (V-C) |  | 710,684.14 |
| D. | At Risk Student | (V-D) |  | 59,742.54 |
| E. | Indian Education For All | (V-E) |  | 62,969.80 |
| F. | American Indian Achievement Gap | (V-F) |  | 35,234.00 |
| G. | Data For Achievement | (V-G) |  | 60,279.02 |
| H. | Special Education Allowable Cost Payment | (V-H) |  | 554,458.80 |
| I. | Remaining Fund Balance Available | (V-I) |  | 372.88 |
| J. | Non-Levy Revenue and Funding Sources | (V-J) |  | 46,911.58 |
|  | Actual Non-Levy Revenue | (V-J1) | 46,911.58 |  |
|  | Anticipated Non-Levy Revenue | (V-J2) | 0.00 |  |
|  | TIF Applied To BASE Budget | (V-J3) | 0.00 |  |
|  | Excess Levy BASE | (V-J4) | 0.00 |  |
| K. | Other Non-Levy Revenue and Funding Sources | (V-K) |  | 0.00 |
| L. | BASE Levy Requirements | (V-L) |  | 7,381,289.87 |
|  | State - Guaranteed Tax Base Aid | (V-L1) | 5,200,804.52 |  |
|  | 2.\* District Property Tax Levy To Fund BASE (BASE Levy) | (V-L2) | 2,180,485.35 |  |
| M. | \*\*Subtotal of BASE Budget Revenue | (V-M) |  | 18,037,822.22 |
| **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 and Funding Sources | | (V-O) |  | 0.00 |
| Prior Year Excess Reserves Reappropriated (Over-BASE Only) | | (V-O1) | 0.00 |  |
| Tuition | | (V-O2) | 0.00 |  |

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

|  |  |  |  |
| --- | --- | --- | --- |
| 3. Flexible Non-Voted Levy Authority Transferred from Other Funds | (V-O3) | 0.00 |  |
| 4. Oil & Gas Revenues | (V-O4) | 0.00 |  |
| 5. TIF Applied To Over-BASE Budget | (V-O5) | 0.00 |  |
| 6. Excess Levy Over-BASE | (V-O6) | 0.00 |  |
| P. District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF) | (V-P) |  | 4,886,880.56 |
| Q. Subtotal of Over-BASE Revenue and Funding Sources **Mill Levies:** | (V-Q) |  | 4,886,880.56 |
| R. District Non-Isolated Mills | (V-R) |  | 0.00 |
| S. BASE Mills - Elementary | (V-S) |  | 0.00 |
| T. BASE Mills - High School | (V-T) |  | 16.54 |
| U. Over-BASE Mills | (V-U) |  | 37.05 |
| 1. District Property Tax Levy Mills | (V-U1) | 37.05 |  |
| 2. Flexible Non-Voted Levy Authority | (V-U2) | 0.00 |  |
| V. Total General Fund Mills | (V-V) |  | 53.59 |

\* 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-O and is applied to the Over-BASE

Budget

# 01 General Fund

22,924,702.78

|  |  |  |
| --- | --- | --- |
| **Budget Uses** |  |  |
| Expenditure Budget | 0002 | 22,924,702.78 |

Add To Fund Balance 0003 0.00

TIF Fund Balance for Budget

TFS47 0.00

|  |  |  |
| --- | --- | --- |
| **Estimated Funding Sources** |  |  |
| Unreserved Fund Balance Reappropriated | 0970 | 372.88 |

Direct State Aid

3110

9,125,879.59

Quality Educator

3111

710,684.14

At Risk Student

3112

59,742.54

Indian Education For All

3113

62,969.80

American Indian Achievement Gap

3114

35,234.00

State Special Education Allowable Cost Payment to Districts

3115

554,458.80

Data For Achievement

3116

60,279.02

State - Guaranteed Tax Base Aid

3120

5,200,804.52

|  |  |  |
| --- | --- | --- |
| **Actual Non-levy Revenue and Funding Sources** |  |  |
| Tax Title and Property Sales | 1130 | 0.00 |

Interest Earnings

1510

8,002.30

Revenue from Community Services Activities

1800

0.00

Other Revenue from Local Sources

1900

2,140.49

Rentals

1910

0.00

Dormitory Charges

1915

0.00

Contributions/Donations from Private Sources

1920

0.00

Textbook Sales and Rentals

1940

0.00

Fees - Users/Resale of Supplies

1945

36,768.79

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 and Funding Sources - BASE** |  |  |
| Oil & Gas Revenues - BASE Budget | 0171 | 0.00 |

TIF Applied To BASE Budget

0174

0.00

BASE Excess Levy Amount

0177

0.00

Coal Gross Proceeds

1123

0.00

School Block Grant State Lands

3448

0.00

School Block Grant Coal Mitigation

3449

0.00

Federal Revenue in Lieu of Taxes

4800

0.00

|  |  |  |
| --- | --- | --- |
| **Anticipated Non-levy Revenue and Funding Sources - Over-BASE** |  |  |
| Oil & Gas Revenues - Over-BASE Budget | 0172 | 0.00 |

0175 0.00

TIF Applied To Over-BASE Budget

Over-BASE Excess Levy Amount

0178 0.00

Individual Tuition 1310 0.00

Tuition from School Districts Within State

1320

0.00

Tuition from School Districts Outside State

1330

0.00

State - Tuition for State Placement

3117

0.00

|  |  |  |
| --- | --- | --- |
| **Other Non-levy Revenue** |  |  |
| District Levy - Distribution of Prior Year Protested/Delinquent Taxes | 1117 | 0.00 |

District Levy - Dept. or Revenue 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)

2,180,485.35

Over-BASE Levy

1110(c)

4,886,880.56

District Tax Levy

1110

7,067,365.91

Total Estimated Revenues to Fund Adopted Budget

0004

22,924,702.78

Estimated Revenues Exceeding Adopted Budget

0004

a

0.00

# 10 Transportation Fund

|  |  |  |
| --- | --- | --- |
| **Budget Uses** |  |  |
| Expenditure Budget | 0002 | 1,759,868.58 |
| Add To Fund Balance  **Transportation Schedule Data** | 0003 | 0.00 |

1,759,868.58

On-Schedule

0005

453,389.26

Contingency

0006

45,338.93

Over-Schedule

0011

1,261,140.39

Fund Balance for Budget

TFS48

270,570.35

Operating Reserve

0961

270,570.35

Unreserved Fund Balance Reappropriated

0970

0.00

|  |  |  |
| --- | --- | --- |
| **Estimated Funding Sources** |  |  |
| Coal Gross Proceeds | 1123 | 0.00 |

Individual Transportation Fees

1410

0.00

Transportation Fees from Other School Districts Within State

1420

0.00

Transportation Fees from Other School Districts 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

Montana Oil and Gas Tax

3460

0.00

Other Revenue

9100

0.00

Residual Equity Transfers In

9710

0.00

CARES - Governor's Coronavirus Relief Fund Transportation

7710

0.00

## Reimbursements

County On-Schedule Transportation Reimbursement

2220

249,364.09

State - On-Schedule Transportation Reimbursement

3210

249,364.10

District Tax Levy

1110

1,261,140.39

District Mills

999

9.56

Total Estimated Revenues to Fund Adopted Budget

0004

1,759,868.58

Estimated Revenues Exceeding Adopted Budget

a

0004

0.00

# 13 Tuition Fund

428,181.27

|  |  |  |
| --- | --- | --- |
| **Budget Uses** |  |  |
| Expenditure Budget | 0002 | 428,181.27 |

Add To Fund Balance

0003

0.00

Fund Balance for Budget

TFS48

14,545.06

Unreserved Fund Balance Reappropriated

0970

14,545.06

|  |  |  |
| --- | --- | --- |
| **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

Montana Oil and Gas Tax

3460

0.00

Other Revenue

9100

0.00

Residual Equity Transfers In

9710

0.00

District Tax Levy

1110

413,636.21

District Mills

999

3.14

Total Estimated Revenues to Fund Adopted Budget

0004

428,181.27

Estimated Revenues Exceeding Adopted Budget

0004

a

0.00

# 14 Retirement Fund

3,864,650.29

Other Revenue from Local Sources

1900

0.00

Other Revenue

9100

0.00

Residual Equity Transfers In

9710

0.00

County Retirement Distribution

2240

3,322,349.46

Total Estimated Revenues to Fund Adopted Budget

0004

3,864,650.29

Estimated Revenues Exceeding Adopted Budget

a

0004

0.00

**Budget Uses**

Expenditure Budget

0002

3,864,650.29

Add To Fund Balance

0003

0.00

Fund Balance for Budget

TFS48

1,315,230.89

Operating Reserve

0961

772,930.06

Unreserved Fund Balance Reappropriated

0970

542,300.83

**Estimated Funding Sources**

Interest Earnings 1510 0.00

# 17 Adult Education Fund

345,697.93

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

Montana Oil and Gas Tax

3460

0.00

Other Revenue

9100

0.00

Residual Equity Transfers In

9710

0.00

District Tax Levy

1110

327,727.31

District Mills

999

2.48

Total Estimated Revenues to Fund Adopted Budget

0004

345,697.93

Estimated Revenues Exceeding Adopted Budget

0004

a

0.00

**Budget Uses**

Expenditure Budget

0002

345,697.93

Add To Fund Balance

0003

0.00

Fund Balance for Budget

TFS48

138,964.90

Operating Reserve

0961

120,994.28

Unreserved Fund Balance Reappropriated

0970

17,970.62

**Estimated Funding Sources**

Coal Gross Proceeds 1123 0.00

|  |  |  |
| --- | --- | --- |
| **Estimated Funding Sources** |  |  |
| Coal Gross Proceeds | 1123 | 0.00 |

# 28 Technology Fund

Interest Earnings

1510

0.00

Other Revenue from Local Sources

1900

0.00

State - Payment in Lieu of Taxes - FWP

3302

0.00

Montana Oil and Gas Tax

3460

0.00

Other Revenue

9100

0.00

Residual Equity Transfers In

9710

0.00

State - Technology Aid

3281

13,699.76

District Tax Levy

1110

559,500.00

District Mills

999

4.24

Total Estimated Revenues to Fund Adopted Budget

0004

1,130,028.05

Estimated Revenues Exceeding Adopted Budget

0004

a

0.00

1,130,028.05

|  |  |  |
| --- | --- | --- |
| **Budget Uses** |  |  |
| Expenditure Budget | 0002 | 1,130,028.05 |

Add To Fund Balance

0003

0.00

TIF Fund Balance for Budget

TFS47

0.00

Fund Balance for Budget

TFS48

556,828.29

Operating Reserve

0961

0.00

Unreserved Fund Balance Reappropriated

0970

556,828.29

TIF Fund Balance Reappropriated

0973

0.00

# 29 Flexibility Fund

145,735.95

Interest Earnings

1510

0.00

Other Revenue from Local Sources

1900

0.00

State - Payment in Lieu of Taxes - FWP

3302

0.00

Montana Oil and Gas Tax

3460

0.00

Other Revenue

9100

0.00

Residual Equity Transfers In

9710

0.00

State - Transformational Learning Aid

3760

0.00

State - Advanced Opportunity Aid

3770

145,176.55

Transfers for Transformational Learning

5304

0.00

District Tax Levy

1110

0.00

District Mills

999

0.00

Total Estimated Revenues to Fund Adopted Budget

0004

145,735.95

Estimated Revenues Exceeding Adopted Budget

0004

a

0.00

**Budget Uses**

Expenditure Budget

0002

145,735.95

Add To Fund Balance

0003

0.00

Fund Balance for Budget

TFS48

559.40

Operating Reserve

0961

0.00

Unreserved Fund Balance Reappropriated

0970

559.40

**Estimated Funding Sources**

Coal Gross Proceeds 1123 0.00

# 50 Debt Service Fund

## #1

131,903,785.00

Taxable Value

Adopted Budget

0001 200,000.00

## Budget Uses

Expenditure Budget 0002 200,000.00

Add To Fund Balance

0003

0.00

TIF Fund Balance for Budget

TFS47

0.00

Fund Balance for Budget

TFS48

35,575.13

Fund Balance In Sinking Fund

0960

0.00

Operating Reserve

0961

0.00

Unreserved Fund Balance Reappropriated

0970

35,575.13

TIF Fund Balance Reappropriated

0973

0.00

## Estimated Funding Sources

**Total Debt Service Requirements**

0002

200,000.00

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

Montana Oil and Gas Tax

3460

0.00

Other Revenue

9100

0.00

Residual Equity Transfers In

9710

0.00

District Tax Levy

1110

164,424.87

Jurisdiction Mills

999

1.25

Total Estimated Revenues to Fund Adopted Budget

0004

200,000.00

Estimated Revenues Exceeding Adopted Budget

0004

a

0.00

**SIDs**

## Issue Type Amount

High School 200,000.00

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  |  | **Voted Reserve Authorities** |  |  |
| **Election Date** | **Total Authorized** | **Years Levy Levied Thru Authorized Type Last Year** | **Maximum Levy** | **Levy Amount** |

|  |  |  |
| --- | --- | --- |
| Adopted Budget  **Budget Uses** | 0001 | 2,187,220.99 |
| Expenditure Budget | 0002 | 2,187,220.99 |

# Total SID Requirements 200,000.00 61 Building Reserve Fund

11/05/2013

7,500,000.00

10

612

5,250,000.00

750,000.00

750,000.00

**Total**

750,000.00

Add To Fund Balance

0003

0.00

TIF Fund Balance for Budget

TFS47

0.00

Fund Balance for Budget

TFS48

1,160,379.92

Operating Reserve

0961

0.00

Unreserved Fund Balance Reappropriated

0970

1,160,379.92

TIF Fund Balance Reappropriated

0973

0.00

## Estimated Funding Sources

Coal Gross Proceeds

1123

0.00

BR Permissive Revenues - Coal Gross Proceeds

1125

0.00

Tax Title and Property Sales

1130

0.00

BR Permissive Revenues - Tax Title and Property Sales

1131

0.00

Interest Earnings

1510

0.00

BR Permissive Revenues - Interest Earnings

1511

0.00

Other Revenue from Local Sources

1900

0.00

BR Permissive Revenues - Other Revenue from Local Sources

1901

0.00

State - School Major Maintenance Aid (SMMA)

3283

132,610.37

State - Payment in Lieu of Taxes - FWP

3302

0.00

BR Permissive Revenues - State Payment in Lieu of Taxes-FWP

3303

0.00

Montana Oil and Gas Tax

3460

0.00

BR Permissive Revenues - Montana Oil and Gas Tax

3461

0.00

Other Revenue

9100

0.00

BR Permissive Revenues - Other Revenue

9101

0.00

Residual Equity Transfers In

9710

0.00

Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)

No

Building Reserve Voted Levy

1110(a)

750,000.00

Building Reserve Permissive Levy

1110(b)

144,230.70

District Tax Levy

1110

894,230.70

District Mills

999

6.78

Building Reserve Voted Mills

0134

5.69

Building Reserve Permissive Mills

0135

1.09

Total Estimated Revenues to Fund Adopted Budget

0004

2,187,220.99