FY2024 MAEFAIRS Budget Entry Guidance

Renee Richter and Laci Novark

Office of Public Instruction

Steps 8 through 8 Retirement Fund Budget Part 2 of 2

Putting Montana Students First A+

Section 2 Guidelines for Completing the Budget Report (Budget Completion Checklist)

1. Prepare to complete the Budget Report

- ☐ Read the Budget Instructions thoroughly.
- ☐ Finish the Trustees' Financial Summary (TFS) **FIRST** as the budget uses the TFS data entered when establishing budgets in the ensuing years.
  - ☐ The balance sheet entries are used to establish the fund balances for each budgeted fund including the allowed operating reserves.
  - ☐ Interest earnings are carried over into the budgets for General Fund (01).
  - ☐ The fund balance in the General Fund (01) is used to calculate the operating reserve, fund balance reappropriated, and excess reserves, if applicable.

2. Gather the necessary materials

- ☐ Budget Report from the prior year.
- ☐ County Treasurer reports, Investment Accounts, and Student Activity reconciliations.
- ☐ Budgeted "Revenues and Expenditures to Actual" report as of June 30.
- ☐ TFS MAEFAIRS blank form for current year, if desired.

3. Check Non-Levy Revenues

- ☐ Non-levy revenues on the TFS should match the treasurer's report for that fiscal year, adjusted for receivables.
- ☐ Some non-levy revenues for the General Fund (01) budget must match the non-levy revenues reported on the previous year's TFS for the General Fund (01) (the OPI pre-fills these revenues on the budget).
- ☐ Non-levy revenues estimated for all funds should look reasonable for the district.
- ☐ The amount of Guaranteed Tax Base (GTB) aid to districts who receive oil and natural gas revenue and do not meet certain exemptions is limited in certain situations. If a district estimated oil and natural gas in an amount to its BASE budget that is less than 12.5% of its prior year receipts of oil and natural gas production taxes, the district must levy permissive mills to make up the difference between 12.5% of its prior year receipts and the amount allocated to its BASE budget. This portion of the BASE levy will not be matched by GTB aid.
- ☐ Unreserved fund balance reappropriated is limited to 15% of the maximum General Fund (01) budget.

From Trustees Financial Summary

Balance Sheet

Fiscal Year: [redacted]

LE: [redacted]

Fund Code: 01 - General Fund

☐ District uses consumption method for inventory

Print Balance Sheet Report | Print Validation Report | Go To Revenues | Go To Expenditures

Balance Code: | Amount: | Save | Cancel | Delete

Assets and Other Debits

Balance Code	Amount	Calculated	
01 - Cash & Investments (101-119) Less Warrants Payable (620)	190,059.89	No	Select
02 - Taxes Receivable - Real and Personal (120-149)	23,538.73	No	Select
07 - Inventories (220 & 230)	2,102.48	No	Select

Deferred Outflow

There are no Deferred Outflow records entered for this LE.

Liabilities

Balance Code	Amount	Calculated	
25 - Other Current Liabilities (621-679)	2,197.25	No	Select

Deferred Inflow

Balance Code	Amount	Calculated	
36 - Deferred Inflows (680)	23,538.73	No	Select

Fund Balance/Equity

Balance Code	Amount	Calculated	
37 - Reserve for Inventories (951)	2,102.48	Yes	
38 - Reserve for Encumbrances (953)	20,377.69	No	Select
48 - Fund Balance for Budget	167,484.95	Yes	

Budget

Fiscal Year: 2024 LE: Fund Code: 01 - General Fund

Fund Balance: 167,484.95
TIF Fund Balance: 0.00

rves | Revenues | Flexible Non-Voted Levy Authority | Summary | Print Budget Report | Print Validation Report | Fund Instructions

Fund Balance: 0.00
TIF Fund Balance: 0.00

Add A New Budget Record

There are no budget records entered for the selected LE.

The adopted budget must be between 1,785,544.98 and 2,211,552.83.
Current budget records entered support a budget of 1,994,357.89.

% Special Education in Maximum Budget:	75.00%
BASE Budget (Minimum Budget Amount Required):	1,785,544.98
Maximum Budget:	2,211,552.83
Highest Budget Without a Vote:	1,994,357.89
Highest Budget:	2,211,552.83
Highest Voted Amount Excluding Tuition, Excess Reserves, And Other Over-BASE Revenues:	217,194.94
Tuition, Excess Reserves, Oil & Gas, TIF, Funding Over-BASE, and Flexible Non-Voted Levy Authority:	0.00
Adjusted Highest Voted Amount (Highest Budget With A Vote minus Highest Budget Without A Vote adjusted for Over-BASE Revenues) :	217,194.94
Amount Approved on Ballot by Voters:	0.00
Adopted Budget:	0.00

If you have any questions about the budget, contact Laci Novark at (406) 444-4401 or Laci.Novark@mt.gov. or contact Andrea Mohammadi at (406) 444-1960 or Andrea.Mohammadi@mt.gov.

STEP 8

ENTER INDIVIDUAL BUDGET INFORMATION

- ➢ General Fund
- ➢ Preliminary Budget Data Sheet
- ➢ Highest Budget Without a Vote
- ➢ Highest Budget With a Vote

From the Preliminary Budget Data Sheet, Page 2

FY 2024 Budget Limits:

*	a.	Required % of Special Ed Funding in Maximum [20-9-306(9), MCA]	75%
*	b.	BASE Budget	1,785,544.98
	c.	Maximum Budget Limit	2,211,552.83
*	d.	Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other Over-BASE revenues)	1,994,357.89
*	e.	Highest Budget With A Vote	2,211,552.83
*	f.	Highest Voted Amount (9e-9d)	217,194.94

Enter General Fund Levy Amount

- If you were
  - Lucky enough to have passed a general fund levy…..
  - You need to enter that levy amount to be able to budget at the
    - “Highest budget with a vote” amount.

- Enter the amount of the approved levy in the appropriate data entry spot(Amount Approved on Ballot by Voters). If you do not, you will not be able to budget at the amount the voters approved.

9. FY 2024 Budget Limits:

*	a.	Required % of Special Ed Funding in Maximum [20-9-306(9), MCA]	75%
*	b.	BASE Budget	1,785,544.98
	c.	Maximum Budget Limit	2,211,552.83
*	d.	Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other Over-BASE revenues)	1,994,357.89
*	e.	Highest Budget With A Vote	2,211,552.83
*	f.	Highest Voted Amount (9e-9d)	217,194.94

Step 8 Fund 01

Budget

Fiscal Year: 2024 LE: Fund Code: 01 - General Fund

Budget Limits | Reserves | Revenues | Flexible Non-Voted Levy Authority | Summary | Print Budget Report | Print Validation Report | Fund Instructions

Fund Balance: 167,484.95 Add A New Budget Record
TIF Fund Balance: 0.00

There are no budget records entered for the selected LE.

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Current budget records entered support a budget of 1,994,357.89.

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Tuition, Excess Reserves, Oil & Gas, TIF, Funding Over-BASE, and Flexible Non-Voted Levy Authority:	0.00
Adjusted Highest Voted Amount (Highest Budget With A Vote minus Highest Budget Without A Vote adjusted for Over-BASE Revenues) :	217,194.94
Amount Approved on Ballot by Voters:	0.00
Adopted Budget:	0.00

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Step 8 Fund 01

Budget

Fiscal Year: 2024 LE: [redacted] Fund Code: 01 - General Fund

Budget Limits | Reserves | Revenues | Flexible Non-Voted Levy Authority | Summary | Print Budget Report | Print Validation Report | Fund Instructions

Fund Balance: 167,484.95

TIF Fund Balance: 0.00

Add A New Budget Record

Budget Code: Amount: Save Cancel Delete

- 0001 - Adopted Budget
- 0003 - Add To Fund Balance
- 0101 - Non Materialized ANB Allowed Adopted Budget
- 0151 - Amount Approved on Ballot by Voters

There are no b

The adopted bu

Current budget

% Special Education in Maximum Budget:	75.00%
BASE Budget (Minimum Budget Amount Required):	1,785,544.98
Maximum Budget:	2,211,552.83
Highest Budget Without a Vote:	1,994,357.89
Highest Budget:	2,211,552.83
Highest Voted Amount Excluding Tuition, Excess Reserves, And Other Over-BASE Revenues:	217,194.94
Tuition, Excess Reserves, Oil & Gas, TIF, Funding Over-BASE, and Flexible Non-Voted Levy Authority:	0.00
Adjusted Highest Voted Amount (Highest Budget With A Vote minus Highest Budget Without A Vote adjusted for Over-BASE Revenues) :	217,194.94
Amount Approved on Ballot by Voters:	0.00
Adopted Budget:	0.00

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Budget

Fiscal Year: 2024

LE: [redacted]

Fund Code: 01 - General Fund

Budget Limits | Reserves | Revenues | Flexible Non-Voted Levy Authority | Summary

Print Budget Report | Print Validation Report | Fund Instructions

Fund Balance: 0.00

TIF Fund Balance: 0.00

Add A New Budget Record

Budget Code: 0001 - Adopted Budget

Amount: 2211552.83

Save

Cancel

Delete

There are no budget records entered for the selected LE.

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Current budget records entered support a budget of 1,994,357.89.

% Special Education in Maximum Budget:	75.00%
BASE Budget (Minimum Budget Amount Required):	1,785,544.98
Maximum Budget:	2,211,552.83
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Tuition, Excess Reserves, Oil & Gas, TIF, Funding Over-BASE, and Flexible Non-Voted Levy Authority:	0.00
Adjusted Highest Voted Amount (Highest Budget With A Vote minus Highest Budget Without A Vote adjusted for Over-BASE Revenues) :	217,194.94
Amount Approved on Ballot by Voters:	0.00
Adopted Budget:	0.00

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Step 8 Fund 01

Budget

Fiscal Year: 2024 LE: Fund Code: 01 - General Fund

Budget Limits | Reserves | Revenues | Flexible Non-Voted Levy Authority | Summary | Print Budget Report | Print Validation Report | Fund Instructions

Fund Balance: 167,484.95
TIF Fund Balance: 0.00

Add A New Budget Record

Budget Code: Amount: Save Cancel Delete

0001 - Adopted Budget
0003 - Add To Fund Balance
0101 - Non Materialized ANB Allowed Adopted Budget
0151 - Amount Approved on Ballot by Voters

There are no b

The adopted bu
Current budget

% Special Education in Maximum Budget:	75.00%
BASE Budget (Minimum Budget Amount Required):	1,785,544.98
Maximum Budget:	2,211,552.83
Highest Budget Without a Vote:	1,994,357.89
Highest Budget:	2,211,552.83
Highest Voted Amount Excluding Tuition, Excess Reserves, And Other Over-BASE Revenues:	217,194.94
Tuition, Excess Reserves, Oil & Gas, TIF, Funding Over-BASE, and Flexible Non-Voted Levy Authority:	0.00
Adjusted Highest Voted Amount (Highest Budget With A Vote minus Highest Budget Without A Vote adjusted for Over-BASE Revenues) :	217,194.94
Amount Approved on Ballot by Voters:	0.00
Adopted Budget:	0.00

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Putting Montana Students First

Budget

Fiscal Year: 2024
LE: H[redacted]
Fund Code: 01 - General Fund

Budget Limits | Reserves | Revenues | Flexible Non-Voted Levy Authority | Summary

Print Budget Report | Print Validation Report | Fund Instructions

Fund Balance: 0.00
TIF Fund Balance: 0.00

Add A New Budget Record

Budget Code: 0151 - Amount Approved on Ballot by Voters   Amount: 217194.94

Save
Cancel
Delete

There are no budget records entered for the selected LE.

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Current budget records entered support a budget of 1,994,357.89.

% Special Education in Maximum Budget:	75.00%
BASE Budget (Minimum Budget Amount Required):	1,785,544.98
Maximum Budget:	2,211,552.83
Highest Budget Without a Vote:	1,994,357.89
Highest Budget:	2,211,552.83
Highest Voted Amount Excluding Tuition, Excess Reserves, And Other Over-BASE Revenues:	217,194.94
Tuition, Excess Reserves, Oil & Gas, TIF, Funding Over-BASE, and Flexible Non-Voted Levy Authority:	0.00
Adjusted Highest Voted Amount (Highest Budget With A Vote minus Highest Budget Without A Vote adjusted for Over-BASE Revenues) :	217,194.94
Amount Approved on Ballot by Voters:	0.00
Adopted Budget:	0.00

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Budget

Fiscal Year: 2024

LE: [redacted]

Fund Code: 01 - General Fund

Budget Limits | Reserves | Revenues | Flexible Non-Voted Levy Authority | Summary

Print Budget Report | Print Validation Report | Fund Instructions

Fund Balance: 0.00

TIF Fund Balance: 0.00

Add A New Budget Record

Budget Code	Amount	Calculated	
0001 Adopted Budget	2,211,552.83	No	Select
0002 Expenditure Budget	2,211,552.83	Yes	
0151 Amount Approved on Ballot by Voters	217,194.94	No	Select

The adopted budget must be between 1,785,544.98 and 2,211,552.83.
Current budget records entered support a budget of 2,211,552.83.

% Special Education in Maximum Budget:	75.00%
BASE Budget (Minimum Budget Amount Required):	1,785,544.98
Maximum Budget:	2,211,552.83
Highest Budget Without a Vote:	1,994,357.89
Highest Budget:	2,211,552.83
Highest Voted Amount Excluding Tuition, Excess Reserves, And Other Over-BASE Revenues:	217,194.94
Tuition, Excess Reserves, Oil & Gas, TIF, Funding Over-BASE, and Flexible Non-Voted Levy Authority:	0.00
Adjusted Highest Voted Amount (Highest Budget With A Vote minus Highest Budget Without A Vote adjusted for Over-BASE Revenues) :	217,194.94
Amount Approved on Ballot by Voters:	217,194.94
Adopted Budget:	2,211,552.83

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Step 8 Fund 01

Budget

Fiscal Year: 2024 LE: Fund Code: 01 - General Fund

Budget Limits | Reserves | Revenues | Flexible Non-Voted Levy Authority | Summary | Print Budget Report | Print Validation Report | Fund Instructions

Fund Balance: 167,484.95 Add A New Budget Record

TIF Fund Balance: 0.00

Budget Code: Amount: Save Cancel Delete

- 0961 - Operating Reserve
- 0962 - TIF Operating Reserve
- 0963 - Reserve For Protested/Delinquent Taxes
- 0964 - Reserve For Tax Audit Receipts
- 0972 - Prior Year Excess Reserves Funding Over-BASE

Reserves:

There are no r

Excess:

There are no e

Beginning Excess Reserves	0.00	Fund Balance For Budget	0.00
Plus Collections	0.00	Less Operating Reserves	0.00
Less Used For Budget Amendments	0.00	Less Excess Reserves	0.00
Less Reappropriated to Fund OverBASE	0.00		
Ending Excess Reserve Limit	0.00	Unreserved Fund Balance Reappropriated	0.00

The maximum Operating Reserve allowed is

The maximum Reappropriated To Fund OverBASE allowed is 0.00.

The 0961 Operating Reserves entered for Fund 01 (0.00) are less than the maximum allowed (10,000.00).

If you have any questions about the budget, contact Laci Novark at (406) 444-4401 or Laci.Novark@mt.gov. or contact Andrea Mohammadi at (406) 444-1960 or Andrea.Mohammadi@mt.gov.

Step 8 Fund 01

Budget

Fiscal Year: 2024 LE: Fund Code: 01 - General Fund

Budget Limits | Reserves | Revenues | Flexible Non-Voted Levy Authority | Summary | Print Budget Report | Print Validation Report | Fund Instructions

Fund Balance: 167,484.95
TIF Fund Balance: 0.00

dd A New Budget Record

Other Revenues:

Budget Code	Amount	Calculated
3110 Direct State Aid	905,645.25	Yes
3111 Quality Educator	74,886.00	Yes
3112 At Risk Student	6,546.97	Yes
3113 Indian Education For All	6,909.99	Yes
3114 American Indian Achievement Gap	1,410.00	Yes
Total Other Revenues	1,046,580.11	
1 2		

Prefilled Amounts

Reappropriated Fund Balance:

There are no reappropriated fund balance records entered for the selected LE.

Taxes:

Budget Code	Amount	Calculated
1110 District Tax Levy	738,964.87	Yes

Elementary BASE Mills: 0.00 High School BASE Mills: 0.00 Over-BASE Mills: 0.00

The maximum Reappropriated To Fund OverBASE allowed is 0.00.

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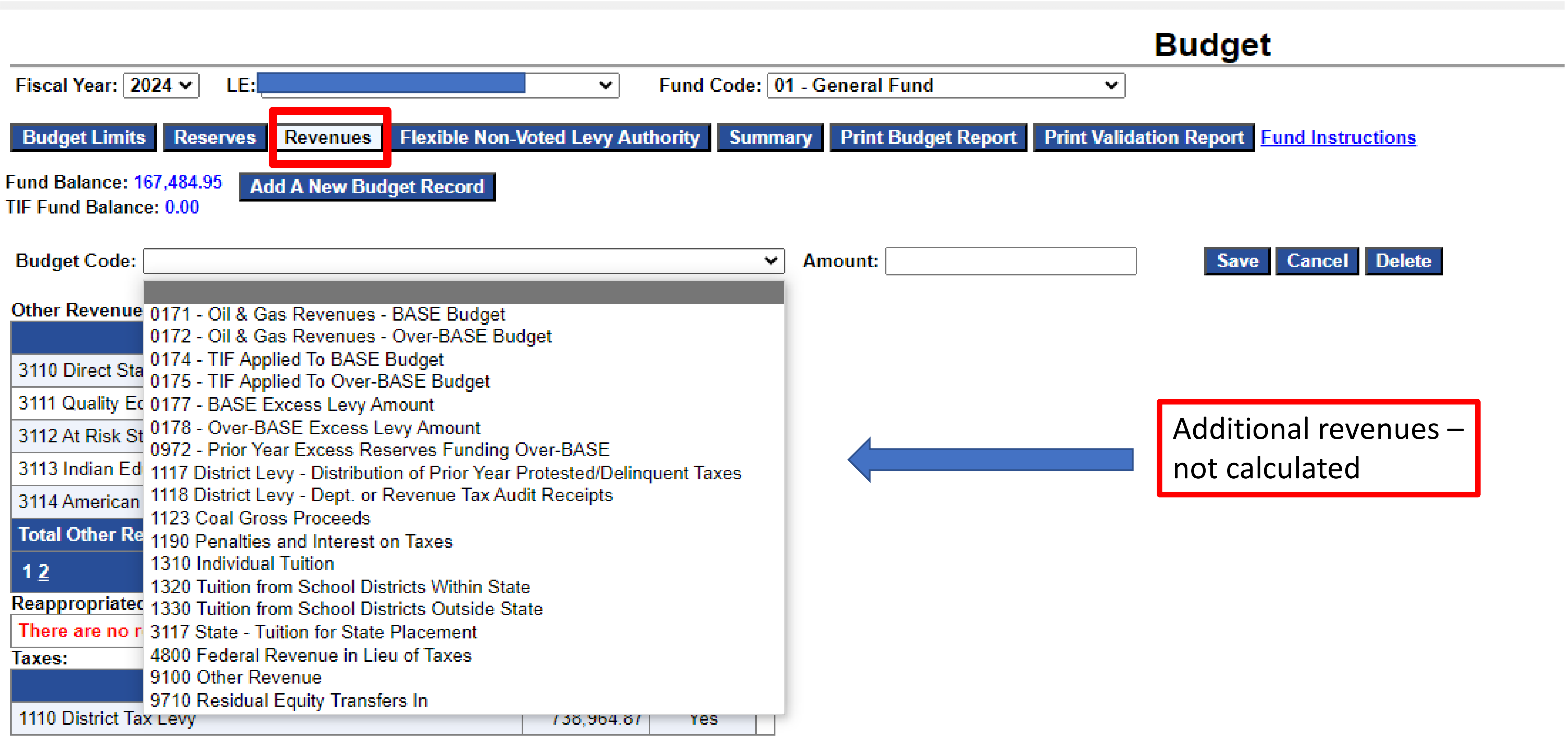
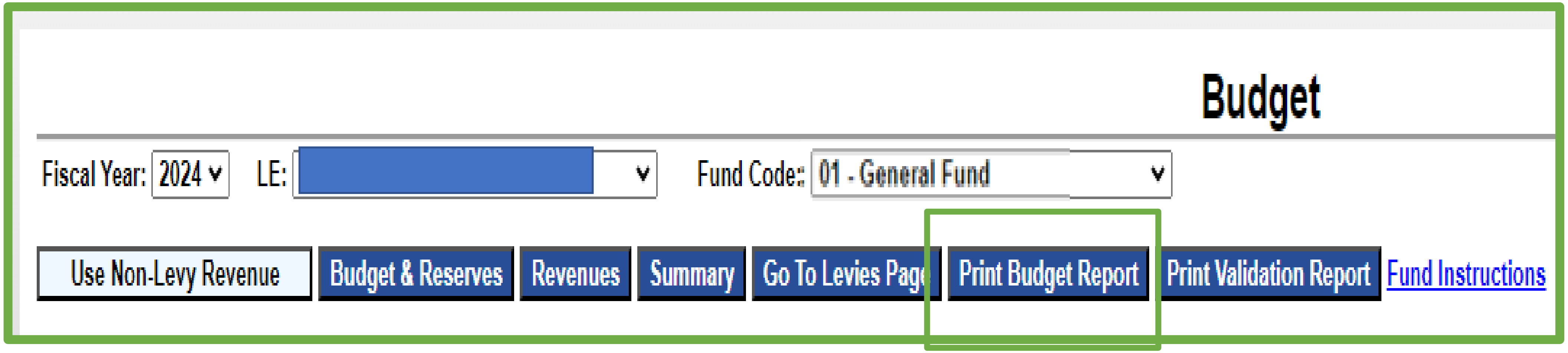
Step 8 Fund 01



Additional revenues – not calculated

Step 8 Fund 01



Budget Report
FY 2024

Submit ID:

01 General Fund

Adopted Budget	0001	2,211,552.83
Budget Uses		
Expenditure Budget	0002	2,211,552.83
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	905,645.25
Quality Educator	3111	74,886.00
At Risk Student	3112	6,546.97
Indian Education For All	3113	6,909.99
American Indian Achievement Gap	3114	1,410.00
State Special Education Allowable Cost Payment to Districts	3115	44,566.69
Data For Achievement	3116	6,615.21
State - Guaranteed Tax Base Aid	3120	598,851.12
Actual Non-levy Revenue and Funding Sources		
Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
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	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 and Funding Sources - BASE		
Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2024

Submit ID:

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172		0.00
TIF Applied To Over-BASE Budget	0175		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)	140,113.75	
Over-BASE Levy	1110(c)	426,007.85	
District Tax Levy	1110		566,121.60
Total Estimated Revenues to Fund Adopted Budget	0004		2,211,552.83
Estimated Revenues Exceeding Adopted Budget	0004a		0.00

Step 8 Fund 10

Transportation Fund

- Budget all costs associated with Transporting students to and from school only.
- Historical costs? Check prior year budgets.
- Fuel
- Administrative costs
- Bus Driver salaries/benefits/training/physicals/tests
- Drug testing
- Insurance
- Repairs/maintenance
- Individual transportation contracts
- Or Bus Contractor costs

- Calculating “On-Schedule” costs = State and County Revenues
- Total Budget - “On Schedule” – Contingency - Estimated Funding Sources= District Levies

Do the Transportation Budgeting Spreadsheet!! On the OPI website> Leadership >School Finance> Budget Spreadsheets and Guidance >Transportation Budgeting Spreadsheet

Budgets

Budget Quicklinks

Maefairs Login

- Budget Reports

- Budget Spreadsheets & Guidance

  - FY2023 Budget Instructions
  - FY2024 General Fund Budget Spreadsheet
  - FY2024 General Fund Budget Overview Worksheet
  - Transportation Budgeting Worksheet
  - Technology Fund levy Spreadsheet
  - Projecting General Fund Reserves
  - Budget Amendment Packet
  - Building Reserve Fund Guidance Document April 2023

On-Schedule: Enter the sum of estimated individual transportation contract reimbursements (daily contract rates X number of days transported) plus the sum of estimated bus route reimbursements (bus mileage rate X miles X number of days to be transported).

The On-Schedule amount should include the County On-Schedule plus the State On-Schedule amounts summed together or the full cost of the bus routes plus individual contracts.

Note: Total days covers the actual number of days transportation services were actually operated for students to participate in the minimum aggregate hours of instruction required for the school year.

On-Schedule funding for the contingency budget may be paid only if additional contracts, bus routes, or bus route extensions are established after the budget is set for students who become eligible transportees after the beginning of the year. The OPI recommends putting in the contingency amount.

Over-Schedule: The sum of On-Schedule and Contingency subtracted from Adopted Budget. This is the district's local responsibility (financed by a permissive district tax levy).

MAEFAIRS calculates by using the adopted budget less the On-Schedule amount and less the Contingency entered by the district.

Take the time to do the Transportation Budget Spreadsheet! It is so helpful. Also, look at last year's budget and consider any changes that may have happened or are going to happen.

Budget:

Budget Code	Amount	Calculated	
0001 Adopted Budget	170,000.00	No	Select
0002 Expenditure Budget	170,000.00	Yes	

Reserves:

Budget Code	Amount	Calculated	
0961 Operating Reserve	34,000.00	No	Select

Fund Balance For Budget	35,510.50
Less Operating Reserves	34,000.00
Unreserved Fund Balance Reappropriated	1,510.50

The maximum operating reserves allowed is 34,000.00.

Budget & Reserves | On-Schedule | Revenues | Summary | Print Budget Report | Print Validation Report

Fund Balance: 35,510.50 Add A New Budget Record

Other Revenues:

Budget Code	Amount	Calculated
2220 County On-Schedule Transportation Reimbursement	21,848.73	Yes
3210 State - On-Schedule Transportation Reimbursement	21,848.73	Yes
Total Other Revenues	**43,697.46**	

Reappropriated Fund Balance:

Budget Code	Amount	Calculated
0970 Unreserved Fund Balance Reappropriated	1,510.50	Yes
Total Unreserved Fund Balance Reappropriated	**1,510.50**	

Taxes:

Budget Code	Amount	Calculated
1110 District Tax Levy	124,792.04	Yes

Budget & Reserves | On-Schedule | Revenues | Summary | P

Fund Balance: 35,510.50 Add A New Budget Record

Excess:

Budget Code	Amount	Calculated	
0005 On-Schedule	39,724.96	No	Select
0006 Contingency	3,972.50	No	Select
0011 Over-Schedule	126,302.54	Yes	

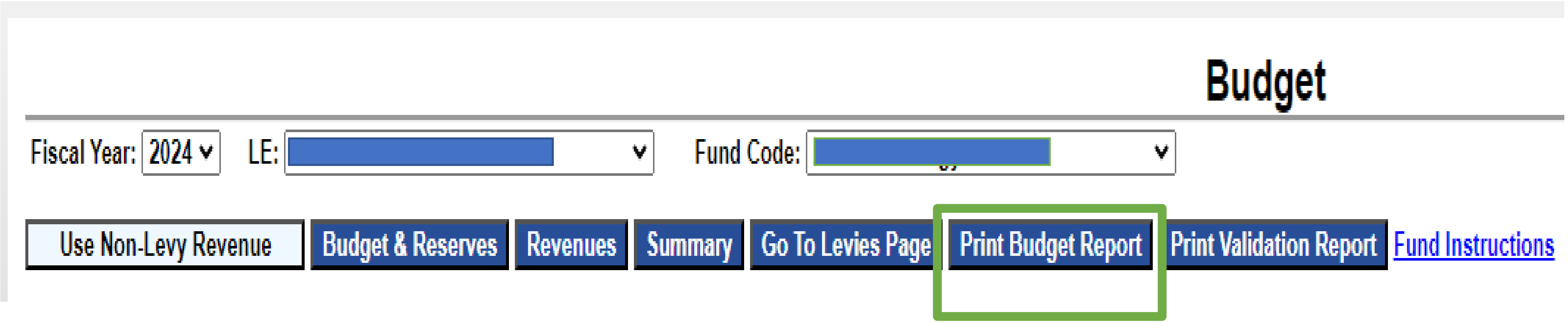
The maximum transportation contingency allowed is 3,972.50.

Budget & Reserves | On-Schedule | Revenues | Summary | Print Budget Report | Print Validation Report

Fund Balance: 35,510.50

Adopted Budget:		170,000.00
Total Reserves:	34,000.00	
Operating Reserve Limit:	20%	
% of Adopted Budget Reserved:	20.00%	
Unreserved Fund Balance Reappropriated:		1,510.50
Other Revenue:		43,697.46
District Tax Levy:		124,792.04
District Mill Levies:		35.14

Step 8 Fund 10



Budget Report

[redacted]

[redacted]

10 Transportation Fund

Adopted Budget	0001	170,000.00
Budget Uses		
Expenditure Budget	0002	170,000.00
Add To Fund Balance	0003	0.00
Transportation Schedule Data		
On-Schedule	0005	39,724.96
Contingency	0006	3,972.50
Over-Schedule	0011	126,302.54
Fund Balance for Budget	TFS48	35,510.50
Operating Reserve	0961	34,000.00
Unreserved Fund Balance Reappropriated	0970	1,510.50
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
Reimbursements		
County On-Schedule Transportation Reimbursement	2220	21,848.73
State - On-Schedule Transportation Reimbursement	3210	21,848.73
District Tax Levy	1110	124,792.04
District Mills	999	35.14
Total Estimated Revenues to Fund Adopted Budget	0004	170,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Step 8 Fund 11

BUS DEPRECIATION

Asset Depreciation

Fiscal Year: LE:

This LE has been submitted.

Go To Asset Setup Page | Go To Budget Page | Asset History Report

Asset Description	VIN	Cost	Total Depreciated	Levy Amount		
2015 Freightliner cap 66	4UZABRDT2FCGF5253	97,460.00	110,460.00	19,492.00	Select	Delete
2017 Thomas	4UZABRDU3HCHL5287	98,611.00	98,633.20	19,722.20	Select	Delete
2017 Thomas	4UZABRDU0HCHY4298	98,647.00	98,647.00	19,729.40	Select	Delete
2018 Thomas	4UZABRFD3JCJT5952	98,665.00	98,665.00	19,733.00	Select	Delete
2019 Thomas	4UZABRFD9KCKR3570	98,707.00	98,707.00	19,741.40	Select	Delete
2021 Thomas Bus	4UZABRFD2MCMN1654	109,407.00	65,644.20	21,881.40	Select	Delete
Thomas TransLiner Activity Bus	1T7Y82E23K1144952	100,000.00	80,000.00	20,000.00	Select	Delete
				140,299.40		

If you have any questions about asset depreciation, contact Laci Novark at (406) 444-4401 or Laci.Novark@mt.gov. or contact Andrea Mohammadi at (406) 444-1960 or Andrea.Mohammadi@mt.gov.

Step 8 Fund 11

BUS DEPRECIATION

Asset Description	VIN	Cost	Total Depreciated	Levy Amount		
2015 Freightliner cap 66	4UZABRDT2FCGF5253	97,460.00	110,460.00	19,492.00	Select	Delete
2017 Thomas	4UZABRDU3HCHL5287	98,611.00	98,633.20	19,722.20	Select	Delete
2017 Thomas	4UZABRDU0HCHY4298	98,647.00	98,647.00	19,729.40	Select	Delete
2018 Thomas	4UZABRFD3JCJT5952	98,665.00	98,665.00	19,733.00	Select	Delete
2019 Thomas	4UZABRFD9KCKR3570	98,707.00	98,707.00	19,741.40	Select	Delete
2021 Thomas Bus	4UZABRFD2MCMN1654	109,407.00	65,644.20	21,881.40	Select	Delete
Thomas TransLiner Activity Bus	1T7Y82E23K1144952	100,000.00	80,000.00	20,000.00	Select	Delete
				140,299.40		

Maximum Levy Amount: 19,492.00 **Levy Amount:** 19,492.00

Depreciated To Date: 110,460.00

Save Cancel

Trustees' Financial Summary

[redacted]

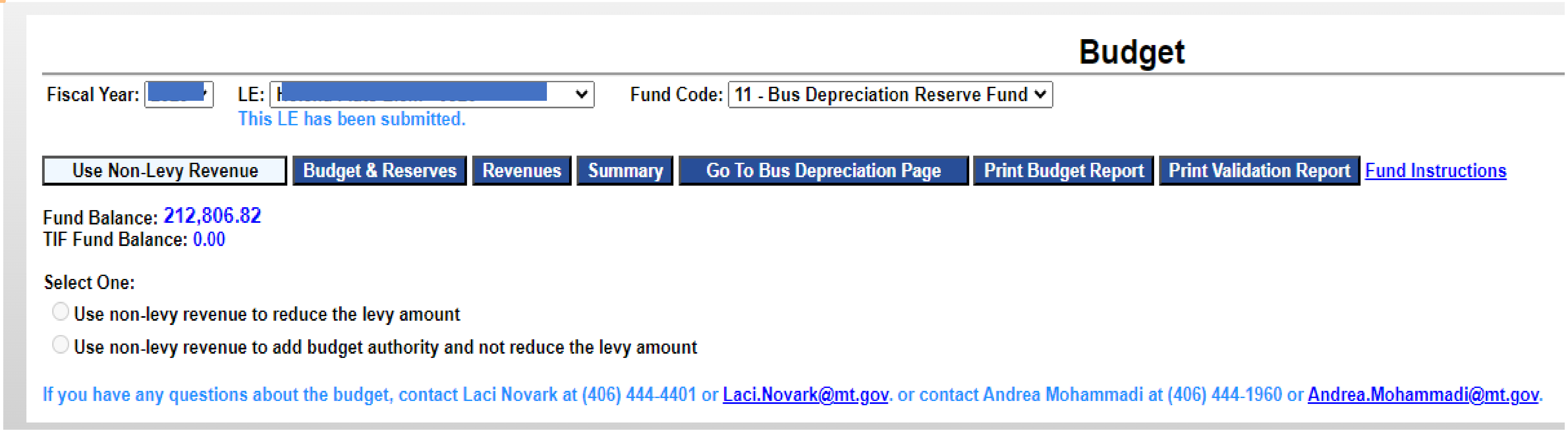
Submit ID: 0785-73415692

Schedule of Revenues, Expenditures and Changes in Fund Balance
11 - Bus Depreciation Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 11
PRC Revenue	**2021 Value**	**2022 Value**
1111 District Levy - Real Property	47,567.50	50,702.04
1112 District Levy - Personal Property	3,415.23	4,827.11
1114 District Levy - Personal Property/Mobile Homes	240.52	291.37
1130 Tax Title and Property Sales	22.52	0.00
1190 Penalties and Interest on Taxes	85.18	83.42
1510 Interest Earnings	135.31	195.77
1900 Other Revenue from Local Sources	900.00	0.00
3460 Montana Oil and Gas Tax	0.00	85,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	52,366.26	141,099.71

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		Fund Code 11
PRC Program Function Object	**2021 Value**	**2022 Value**
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	39,695.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	39,695.00	0.00

Schedule Of Changes Worksheet						Fund Code 11	
Beginning Fund Balance						71,707.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						141,099.71	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						212,806.82	(5)



USE NON-LEVY REVENUE Tab:

The district must choose either to use non-levy revenue to <u>lower the tax levy</u>

OR

Use non-levy revenues to add to <u>budget authority</u> and not reduce the levy amount.

Budget Report
FY 2023

Submit ID: 0785-73415692

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	478,602.82
Budget Uses		
Expenditure Budget	0002	478,602.82
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	212,806.82
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	212,806.82
TIF Fund Balance Reappropriated	0973	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
Montana Oil and Gas Tax	3460	140,000.00
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	125,796.00
District Mills	999	21.81
Total Estimated Revenues to Fund Adopted Budget	0004	478,602.82

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 IC CE	2021	89,635.00	17,927.00	17,927.00	17,927.00
2018 Thomas Freightliner	2020	110,000.00	22,100.00	22,000.00	22,000.00
2021 International Bus	2020	113,995.00	22,899.00	22,799.00	22,799.00
2020 IC CE	2019	107,950.00	21,690.00	21,590.00	21,590.00
2015 Bluebird 1/2 bus--Potato Chip Van Conversion	2016	56,200.00	45,440.00	11,240.00	11,240.00
2016 Bluebird 72 passenger bus	2015	75,200.00	67,040.00	15,040.00	15,040.00
2014 Bluebird wheelchair lift	2014	82,000.00	107,800.00	16,400.00	15,200.00
Total					125,796.00

Step 8 Fund 13

Tuition Fund

- May levy permissively to pay tuition costs for resident students attending a school outside the resident district, for resident students attending private, non-sectarian day treatment programs, for special education costs for resident students, and to pay tuition obligations for foster, group home or students confined to a children's psychiatric hospital or residential treatment facility. The district may levy for actual costs from the prior fiscal year. The district may levy for the amount of tuition due to other districts or to state facilities based on invoices received.

- The Tuition Fund (13) is a permissively levied fund. Consequently, it is not subject to voter approval. However, projected mill increases in this fund are subject to voter notification by March 31st.

- The district may levy an amount necessary to pay for the full costs of providing a free appropriate public education, as defined in 20-7-401, MCA, to any child with a disability who lives in the district. The district may calculate the estimated need by using the cost calculator provided by the OPI.

- No operating reserves are allowed in this fund.

- All fund balance dollars must be reappropriated.

IN-DISTRICT SPECIAL EDUCATION PERMISSIVE LEVY CALCULATOR

Districts with structure changes should contact the OPI to ensure accuracy of calculations

	Enter LE	LE Name
Elem LE:		
HS LE:		
K12 LE:		

*Districts with an approved and accredited junior high school, 7th and 8th grade program or middle school calculate the tuition levy using the high school ANB rate

** Unaccredited 7 -8 programs

SEE INSTRUCTIONS FOR USING THIS CALCULATOR BELOW

Use this calculator to identify the amount that may be levied from the district's Tuition fund (13). Districts have the option of levying either the estimated cost in the year of enrollment or the actual cost in the year following enrollment. If estimated costs are not realized the district must reduce their levy in the subsequent year. Expenditures from the Tuition and Transportation funds will count toward the district's Maintenance of Effort (MOE) calculation.

		Elementary		High School		K-12	
		2023	2024	2023	2024	2023	2024
	Student's Total SPED Costs K-6 or K-8**						
	Student's Total SPED Costs 7-8*						
	Student's Total SPED Costs 9-12						
a.	SPED Allowable Cost Payment	-	-	-	-	-	-
	Current Year ANB	-	-	-	-	-	-
						-	-
b.	Federal Allocation	-		-		-	-
	AIM October Enrollment						
		-	-	-	-	-	-

INSTRUCTIONS | Final Data | BasicEntPY2023 | BasicEntCY2024 | CurrentANB | BudgetLimitANBPY2023 | BudgetLimitANBCY2024 | PY4FundingComp | CY4FundingComp | SPEDAllowCost

Budget

Fiscal Year: 2024 LE: [redacted] Fund Code: 13 - Tuition Fund

Budget | Revenues | Summary | Print Budget Report | Print Validation Report | Fund Instructions

Fund Balance13,878.91 Add A New Budget Record

Budget Code: Amount: Save Cancel Delete

0001 - Adopted Budget
0003 - Add To Fund Balance

There are no b... elected LE.

If you have any questions about the budget, contact Laci Novark at (406) 444-4401 or Laci.Novark@mt.gov. or contact Andrea Mohammadi at (406) 444-1960 or Andrea.Mohammadi@mt.gov.

Budget

Fiscal Year: [redacted] LE: [redacted] Fund Code: 13 - Tuition Fund

This LE has been submitted.

Budget | Revenues | Summary | Print Budget Report | Print Validation Report | Fund Instructions

Fund Balance: 13,878.91 Add A New Budget Record

Budget Code: Amount: Save Cancel Delete

Other Revenues:

There are no other revenue records entered for the selected LE.

Reappropriated Fund Balance:

Budget Code	Amount	Calculated
0970 Unreserved Fund Balance Reappropriated	13,878.91	Yes
Total Unreserved Fund Balance Reappropriated	13,878.91	

Taxes:

Budget Code	Amount	Calculated
1110 District Tax Levy	52,496.77	Yes

If you have any questions about the budget, contact Laci Novark at (406) 444-4401 or Laci.Novark@mt.gov. or contact Andrea Mohammadi at (406) 444-1960 or Andrea.Mohammadi@mt.gov.

Budget

Fiscal Year: [redacted] LE: [redacted] Fund Code: 13 - Tuition Fund

This LE has been submitted.

Budget | Revenues | Summary | Print Budget Report | Print Validation Report | Fund Instructions

Fund Balance: 13,878.91

Adopted Budget:		66,375.68
Total Reserves:	0.00	
Operating Reserve Limit:	N/A	
% of Adopted Budget Reserved:	0.00%	
Unreserved Fund Balance Reappropriated:		13,878.91
Other Revenue:		
District Tax Levy:		52,496.77
District Mill Levies:		11.55

If you have any questions about the budget, contact Laci Novark at (406) 444-4401 or Laci.Novark@mt.gov. or contact Andrea Mohammadi at (406) 444-1960 or Andrea.Mohammadi@mt.gov.

Step 8 Fund 14

Retirement Fund

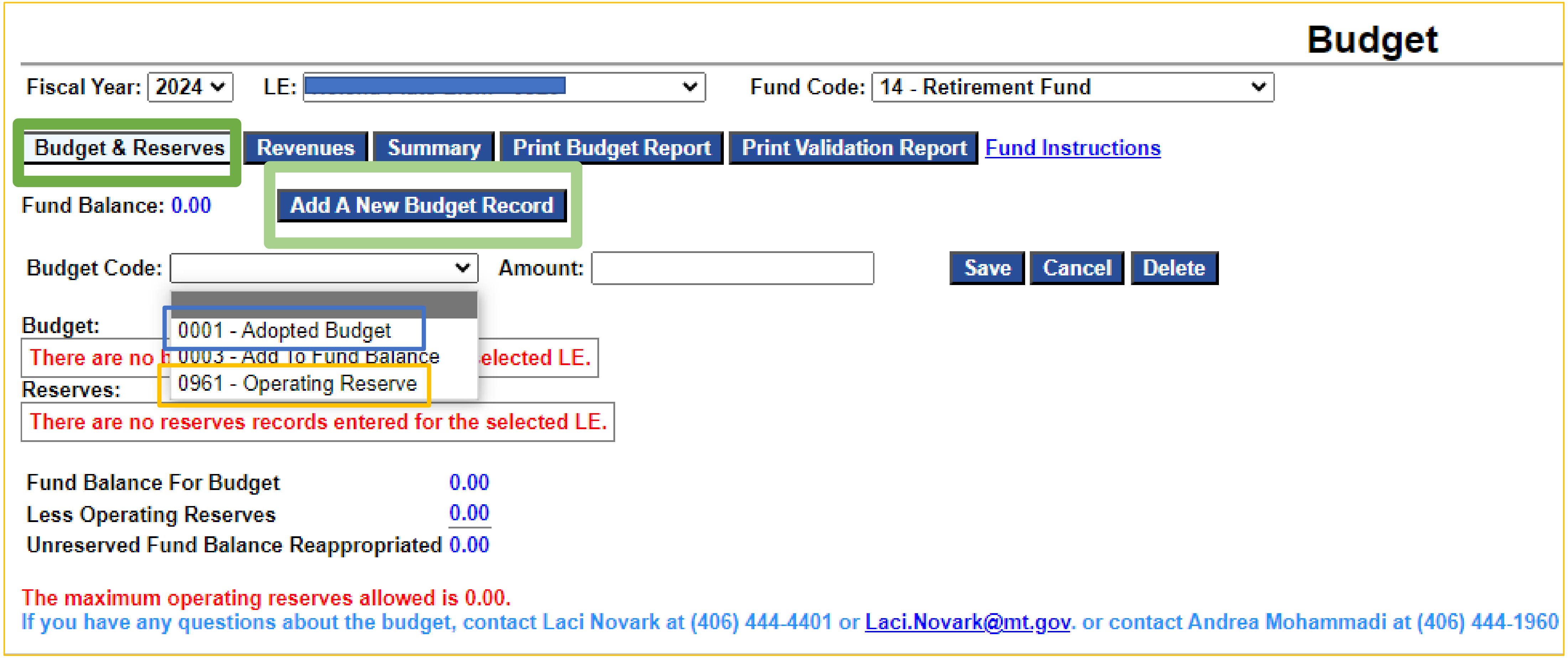
- Calculate amounts needed for each employee”
  - Retirement (TRS and PERS)
  - FICA and Medicare
  - Unemployment

- Be sure to add extra in case:
  - new employees are added or
  - if you anticipate any teachers retiring at the end of the year.

- Has your district used a spreadsheet?
- Has your district used a budget planner from your accounting system?
- Has your district budgeted the same amount every year?

See the Compensation Expenditures Spreadsheet on the OPI website

Retirement costs for employees paid from federal funds must be paid from the federal program rather than the retirement fund (exception: Impact Aid and School Foods).


Budget
Fiscal Year: 2024
LE: [redacted]
Fund Code: 14 - Retirement Fund
Budget & Reserves
Revenues
Summary
Print Budget Report
Print Validation Report
Fund Instructions
Fund Balance: 0.00
Add A New Budget Record
Budget Code:
Amount:
Save
Cancel
Delete
0001 - Adopted Budget
0003 - Add To Fund Balance
0961 - Operating Reserve
Budget:
There are no
elected LE.
Reserves:
There are no reserves records entered for the selected LE.
Fund Balance For Budget 0.00
Less Operating Reserves 0.00
Unreserved Fund Balance Reappropriated 0.00
The maximum operating reserves allowed is 0.00.
If you have any questions about the budget, contact Laci Novark at (406) 444-4401 or Laci.Novark@mt.gov. or contact Andrea Mohammadi at (406) 444-1960