FY2024 MAEFAIRS Budget Entry Guidance

Renee Richter and Laci Novark

Office of Public Instruction

Steps 8 Adult Ed Fund through 10 Budget Part 3

Adult Education

- ➢ Many districts set the same budget every year.
- ➢ Do you have an adult ed coordinator? If so, work with them to build the budget.

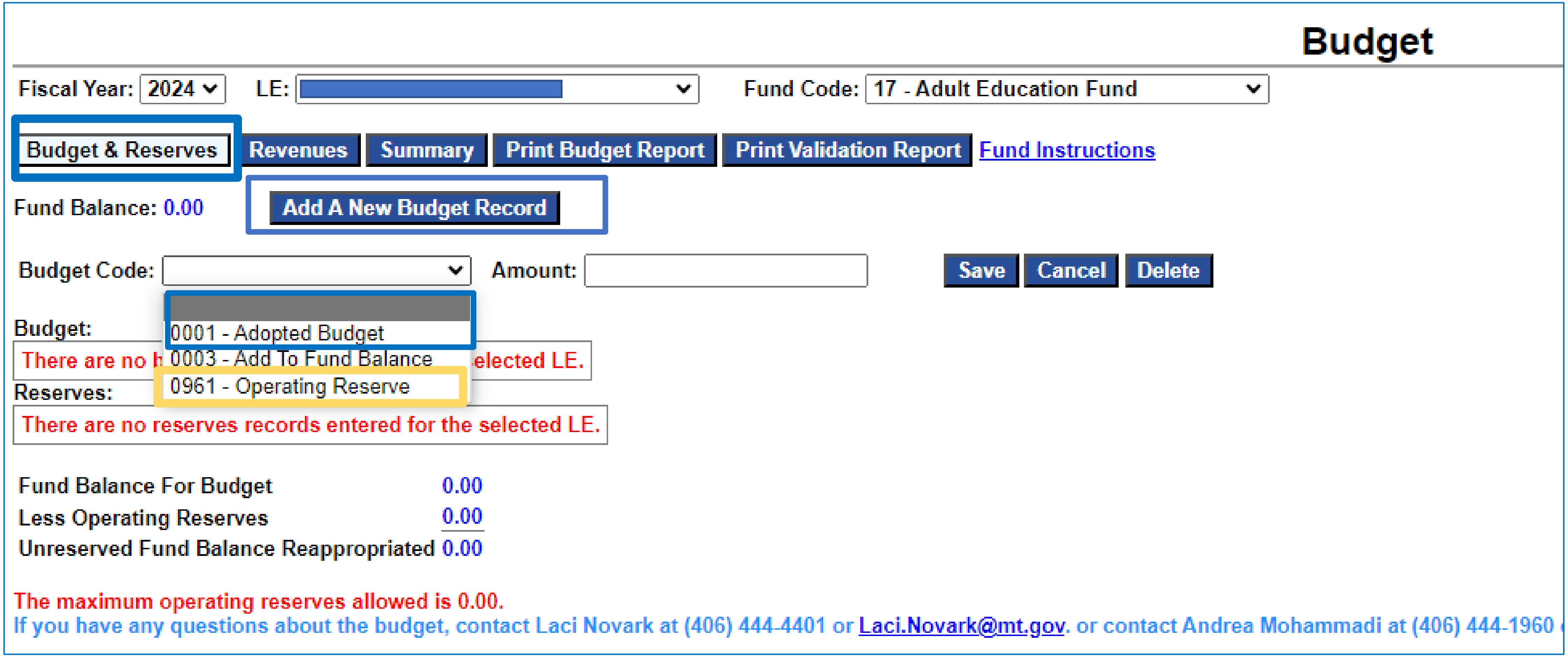
A district that operates an adult education program must use this fund. This fund is financed from adult education fees and a district mill levy §20-7-705, MCA.

The Adult Education Fund (17) 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 per §20-9-116, MCA.

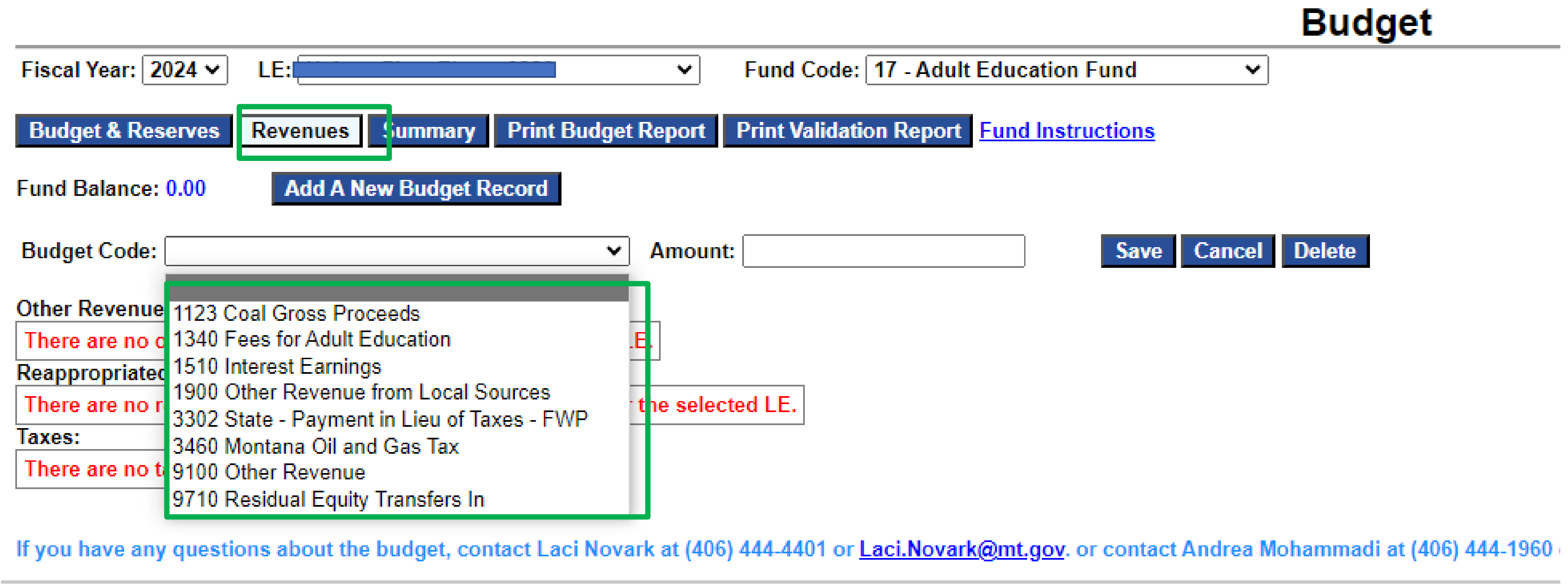
0001 Adopted Budget: Enter the amount that includes adult education programs to be funded using fees collected from individuals participating in adult education programs, a district tax levy, non-levy revenues, unreserved fund balance reappropriated.

Operating Reserve is limited to 35% of the Adopted Budget, or the available fund balance from the TFS balance sheet.

Step 8 Fund 17



Step 8 Fund 17



Step 8 Fund 19

OPI MAEFAIRS

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Assign LE

Assign CO

Budget

Fiscal Year: 2024 LE: Fund Code: 19 - Non-Operating Fund

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

Fund Balance: 0.00 Add A New Budget Record

Budget:

There are no budget records entered for the selected LE.

Reserves:

There are no reserves records entered for the selected LE.

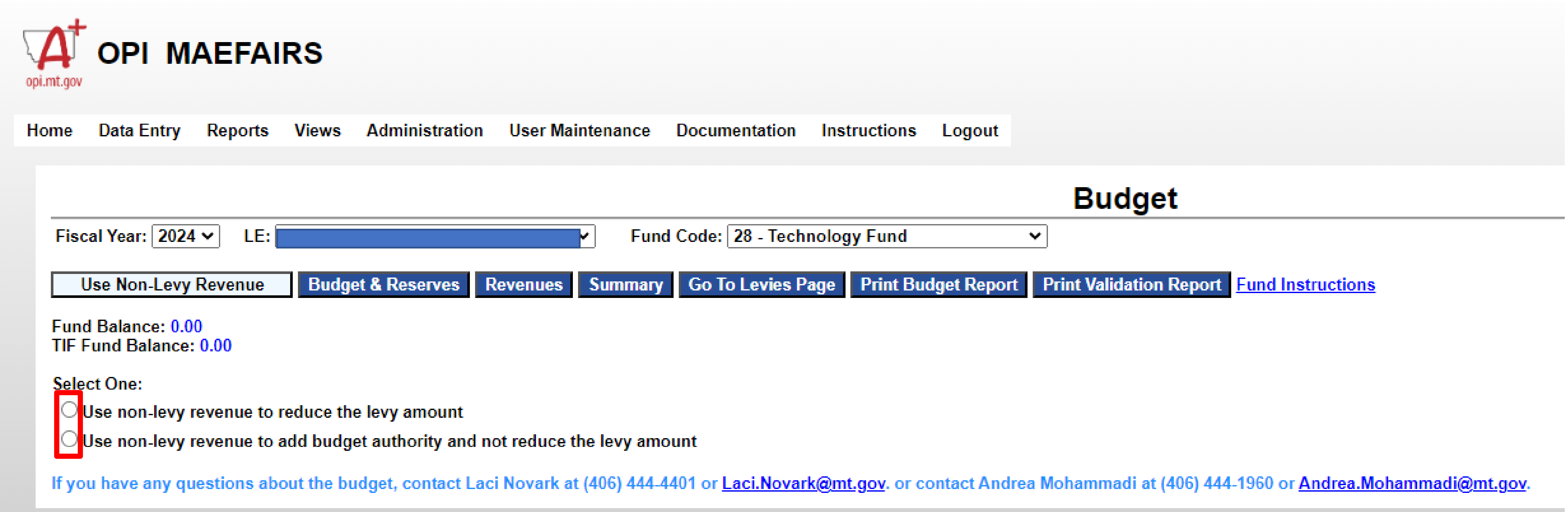
Fund Balance For Budget	0.00
Less Operating Reserves	0.00
Unreserved Fund Balance Reappropriated	0.00

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 or Andrea.Mohammadi@mt.gov.

Putting Montana Students First

Step 8 Fund 28



USE NON-LEVY REVENUE Tab:

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

OR

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

Regardless of how the district chooses to use non-levy revenues, estimates under 9100 Other Revenues and 9710 Residual Equity Transfer In are used to add budget authority, not to reduce the tax levy.

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

Step 8 Fund 28

Technology Fund

- +Voted Levy
- +Other Revenues (State Tech Aid, Interest, oil and gas)
  - State Tech Aid can be found on the prefilled data verification sheet you printed at the beginning of the Trustees Financial Summary process.
- + fund balance reappropriated
- = Technology Fund Budget

Non-levy Revenues are entered by the district and should be ESTIMATED.

Non-levy revenue sources include:

1123 – Coal Gross proceeds (Pre-filled by the OPI using information provided by the Department of Revenue each June

1340 – Fees from Adult Ed

1510 – Interest earnings

1900 – Other revenue from local sources

3302 – State payment in lieu of taxes – Fish, Wildlife & Parks – revenue received and distributed at the discretion of the county commissioners

3460 – Montana Oil and Gas

9100 – Other Revenues

9710 – Residual equity transfers in (when closing funds)

Step 8 Fund 28

Budget

Fiscal Year: [redacted] LE: [redacted] Fund Code: 28 - Technology Fund

Use Non-Levy Revenue | Budget & Reserves | Revenues | Summary | Go To Levies Page | Print Budget Report | Print Validation Report | Fund Instructions

Fund Balance: 10,429.16
TIF Fund Balance: 0.00

Adopted Budget:		12,135.81
Total Reserves:	0.00	
Operating Reserve Limit:	N/A	
% of Adopted Budget Reserved:	0.00%	
Unreserved Fund Balance Reappropriated:		10,429.16
TIF Fund Balance Reappropriated:		0.00
Other Revenue:		1,706.65
District Tax Levy:		0.00
District Mill Levies:		0.00

Other Revenues:

Budget Code	Amount	Calculated
3281 State - Technology Aid	1,706.65	Yes
Total Other Revenues	1,706.65	

Reappropriated Fund Balance:

Budget Code	Amount	Calculated
0970 Unreserved Fund Balance Reappropriated	10,429.16	Yes
Total Unreserved Fund Balance Reappropriated	10,429.16	

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.

Flex Fund (Fund 29)

Flexibility Fund

- + Fund balance reappropriated
- + other revenue (interest, oil and gas payments, rental dollars, innovative educational program, transformational learning payment and/or levy)
- = budget

Can't adopt a budget. Any revenues you enter will create your budget along with any fund balance reappropriated from your Trustees Financial Summary.

Tax Credit donations no longer go to this fund but are now going to Fund 15

Revenues included: MT Advanced Opportunity and Transformational Learning Aid, 1123, 1510, 1900, 3302, 3460, 9100, 9710, and 5304 transfers. Estimated 1123 Coal Gross proceeds are pre-filled by the OPI.

The district may permissively levy for a Transformational Learning aid match up to 100% of their award.

Step 8 Fund 50

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Budget

Fiscal Year: [redacted] LE: [redacted] Fund Code: 50 - Debt Service Fund
This LE has been submitted.

Budget & Reserves | Revenues | Summary | Go To Bonds Page | Go To SIDs Page | Print Budget Report | Print Validation Report | Fund Instructions

Fund Balance: 52,860.77 Tax Jurisdiction: 15 Add A New Budget Record
TIF Fund Balance: 0.00

Budget:

Budget Code	Amount	Calculated
0001 Adopted Budget	182,750.00	Yes
0002 Expenditure Budget	182,750.00	Yes

Reserves:

Budget Code	Amount	Calculated	
0961 Operating Reserve	52,860.77	No	Select

Fund Balance For Budget	52,860.77
Less Operating Reserves	52,860.77
Unreserved Fund Balance Reappropriated	0.00

The maximum operating reserves allowed is 52,860.77.
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.

The adopted budget should include Principal, interest, and agent fees for each bond and/or SIDs/RIDs.

Operating Reserves: a limited reserve may be held for cash-flow purposes. A reserve is allowable within 20-9-438(3), MCA. The statute allows a reserve approximating the payments due between July 1 and November 30 of the ensuing year. However, payments due July 1 should be included in the budget of the prior year and should not have been reserved.

The available fund balance must be reappropriated to fund the budget.

Step 8 Fund 50

Budget

Fiscal Year: LE: Fund Code: 50 - Debt Service Fund

This LE has been submitted.

Budget & Reserves | Revenues | Summary | Go To Bonds Page | Go To SIDs Page | Print Budget Report | Print Validation Report | Fund Instructions

Fund Balance: 52,860.77 Tax Jurisdiction: 15 Add A New Budget Record

TIF Fund Balance: 0.00

Other Revenues:

Budget Code	Amount	Calculated	
1510 Interest Earnings	300.00	No	Select
Total Other Revenues	300.00		

Reappropriated Fund Balance:

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

Taxes:

Budget Code	Amount	Calculated	
1110 District Tax Levy	182,450.00	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.

Step 8 Fund 50

Home | Data Entry | Reports | Views | Administration | User Maintenance | Documentation | Instructions | Logout

Budget

Fiscal Year: LE: Fund Code: 50 - Debt Service Fund

This LE has been submitted.

Budget & Reserves | Revenues | Summary | Go To Bonds Page | Go To SIDs Page | Print Budget Report | Print Validation Report | Fund Instructions

Fund Balance: 52,860.77 Tax Jurisdiction: 15
TIF Fund Balance: 0.00

Adopted Budget:		182,750.00
Total Reserves:	52,860.77	
Operating Reserve Limit:	N/A	
% of Adopted Budget Reserved:	28.93%	
Unreserved Fund Balance Reappropriated:		0.00
TIF Fund Balance Reappropriated:		0.00
Other Revenue:		300.00
District Tax Levy:		182,450.00
District Mill Levies:		40.14

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.

Bond Payments

Fiscal Year: 2023 LE:

This LE has been submitted.

Go To Bond Setup Page | Go To Budget Page | Schedule Report

Issue Type	Issue Date	Issue Amount	Tax Jurisdiction	Paid To Date	Principal	Interest	Agent Fees	
Elementary Bond	3/28/2007	2,380,000.00	15	1,720,000.00	150,000.00	32,400.00	350.00	Select
					150,000.00	32,400.00	350.00	

If you have any questions about the bond payments, contact Autumn Belmont at (406) 444-9852 or Autumn.Belmont@mt.gov
OR 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 50

Debt Service Schedule

15 Flathead

[redacted]

Elementary

Tax Jusidiction: **15**

Issue Date: **03/28/2007** **Issue Amount:** **$2,380,000.00**

Maturity Date: **06/30/2027** **Paid to Date:** **$1,720,000.00**

	Principal		Interest	
Fiscal Year	**Scheduled**	**Budgeted**	**Scheduled**	**Budgeted**
2008	50,000.00	50,000.00	125,404.16	125,404.16
2009	80,000.00	80,000.00	94,753.76	94,753.76
2010	85,000.00	85,000.00	91,353.76	91,353.76
2011	90,000.00	90,000.00	87,741.26	87,741.26
2012	90,000.00	90,000.00	83,916.26	83,916.26
2013	95,000.00	95,000.00	80,091.26	80,091.26
2014	100,000.00	100,000.00	76,053.76	76,053.76
2015	105,000.00	105,000.00	71,803.76	71,803.76
2016	110,000.00	110,000.00	67,341.26	67,341.26
2017	115,000.00	115,000.00	62,666.26	62,666.26
2018	120,000.00	120,000.00	57,635.00	57,635.00
2019	125,000.00	125,000.00	53,015.00	53,015.00
2020	130,000.00	130,000.00	48,202.50	48,202.50
2021	135,000.00	135,000.00	43,197.50	43,197.50
2022	140,000.00	140,000.00	38,000.00	38,000.00
2023	150,000.00	150,000.00	32,400.00	32,400.00
2024	155,000.00	0.00	26,400.00	0.00
2025	160,000.00	0.00	20,200.00	0.00
2026	170,000.00	0.00	13,800.00	0.00
2027	175,000.00	0.00	7,000.00	0.00
Totals	2,380,000.00	1,720,000.00	1,180,975.50	1,113,575.50

Building Reserve Fund

- +Voted and/or
- +Permissive Levy
- +Other Revenues (State School Major Maintenance, oil and gas, rentals)
- + fund balance reappropriated
- = Building Reserve Fund Budget

Step 8 Fund 61

BUILDING RESERVE FUND

School Safety Sub-fund (611) – this subfund in the building reserve fund must be created for the funds transferred to the building reserve fund for school safety and security pursuant to 20-9-236, MCA.

Voted levy sub-fund (612) – this subfund may impose a levy with the approval of the qualified electors of the district for raising money for the future construction, equipping, or enlarging of school buildings, or for purchasing land needed for school purposes in the district or funding of Intercap loans.

Permissive sub-fund (613) – this subfund may authorize and impose a levy for the purposes of raising revenue for identified school major maintenance.

Transition Sub-fund (614) – this subfund is used to impose a voted levy with the approval of the qualified electors of the district to provide funding for transition costs incurred when the trustees: (i) open a new school under the provisions of Title 20, chapter 6; (ii) close a school; (iii) replace a school building; or (iv) consolidate with or annex another district. The duration of the levy for transition costs may not exceed 6 years.

Step 8 Fund 61

Use of PRC's are important in this fund.

Safety transfers (611) under 20-9-236 (2), MCA, must be spent within two fiscal years after the funds are transferred. Any remaining money must be transferred back to the originating fund from which the revenue was transferred. It is imperative that both revenue and expenditures are reported using a PRC in order to comply with this section of law.

Budgeted revenues for the Permissive Levy subfund (613) (PRC) must be accurate and in compliance with 20-9-525, MCA, to ensure that a district receives the maximum amount of State Major Maintenance Aid (SMMA) when available.

Accurate reporting of expenditures using the Permissive Levy subfund (613) (PRC) ensures that OPI collects and provides accurate information to the legislature to justify state aid for the local levies.

Paul Taylor has added a tab to the 2024 General Fund Budgeting Spreadsheet (found on the OPI website). See the red Building Reserve FY2024 tab at the bottom. Click on this tab. Find your school district.

This gives your State SMMA amount (the portion the state will pay) and the amount you need to permissively levy to fill your "SMMA box".

Save this GF Budgeting Spreadsheet to your desktop for later when you are completing your Building Reserve Budget for FY2024, as well as your other budgets.

Budgets (mt.gov)

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

AutoSave Off GFbudget_FY24_F5_PostSession Search Richter, Renee RR

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Paste Cut Copy Format Painter Clipboard | Calibri 11 Font | Wrap Text Merge & Center Alignment | Number | Conditional Formatting Format as Table Cell Styles Styles | Insert Delete Format Cells | AutoSum Fill Clear Sort & Filter Find & Select Editing

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C4

	Enter LE	LE Name		County
Elem LE:	0320	Helena Flats Elem		Flathead
HS LE:				
K12 LE:				

Version FY24_F5
5/16/23
Post Session

This spreadsheet is provided to assist school districts with calculations for FY24 budget projections. Please note that the data needed to calculate exact budget limits is not yet available, and as such, the amounts generated on this spreadsheet should not be considered certifiable information from the Office of Public Instruction.

	FY22 ANB	FY23 ANB	FY24 ANB	3-Yr Ave ANB
E1	194	224	236	218
E2	-	-	-	-
E3	-	-	-	-
E4	-	-	-	-
E5	-	-	-	-

	FY22 ANB	FY23 ANB	FY24 ANB	3-Yr Ave ANB
M1	41	60	53	52
M2	-	-	-	-

Elem budget driven by current year ANB

	FY22 ANB	FY23 ANB	FY24 ANB	3-Yr Ave ANB
H1	-	-	-	-
H2	-	-	-	-

	Elem	HS	K12
Disproportionate Cost Reimbursement	0.00	Enter LE# in Inputs!C4	
FY24 Weighted GTB Subsidy Per Mill	19,418.00	Enter LE# in Inputs!C4	
FY23 Full-Time Equivalent Educators	21.000	Enter LE# in Inputs!C4	Enter LE# in Inputs!C5
FY23 Title I Allocation	54,147.00	Enter LE# in Inputs!C4	Enter LE# in Inputs!C5
American Indian Students	6.00	Enter LE# in Inputs!C4	Enter LE# in Inputs!C5
FY23 Adopted Budget	1,957,020.65	Enter LE# in Inputs!C4	Enter LE# in Inputs!C5
Highest Levy OB Auth Or Imposed Between FY19 & FY23	208,812.91	0.00	0.00
FY2024 Taxable Value			
Total Unreserved Fund Balance Reappropriated	0.00	0.00	0.00
Prior Year Excess Reserves Funding Over-BASE	0.00	0.00	0.00
Prior Year Non-Materialized Over-Levied Amt BASE	0.00	0.00	0.00
Prior Year Non-Materialized Over-Levied Amt Over-BASE	0.00	0.00	0.00
Number of Prior Yr BASE Mills Levied (Optional)	0.00	0.00	0.00
Number of Prior Yr Over-BASE Mills Levied (Optional)	0.00	0.00	0.00
Non-Levy Revenues (See Non-Levy Revenue Tab)			
Actual General Fund Receipts (See Non-Levy Rev Tab)	0.00	0.00	0.00

Inputs | Gen Fund Budget | Non-Levy Revenue | 5YrLookBackHandSheet | Budget Comparisons | Impact of Tax Increase | Ballot Language | BuildReserve | BuildingReserveFY2

100%

Step 8 Fund 61

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Le	DistrictName	DistrictLevel	EL SMMA	HS SMMA	EL State Share	HS State Share	EL SMMA Per Local $	HS SMMA Per Local $	K12 SMMA Per Local $	EL Est. Amt. to Levy	HS Est. Amt. to Levy	K12 Total
0312	Columbia Falls Elem	EL	192,760	-	92,126.63	-	0.92	-	-	100,633.37	-	
0313	Columbia Falls H S	HS	-	90,900	-	36,854.18	-	0.68	-	-	54,045.82	
0316	Creston Elem	EL	27,870	-	15,706.15	-	1.29	-	-	12,163.85	-	
0317	Cayuse Prairie Elem	EL	47,010	-	24,605.99	-	1.10	-	-	22,404.01	-	
0320	Helena Flats Elem	EL	46,240	-	31,753.94	-	2.19	-	-	14,486.06	-	
0323	Kila Elem	EL	37,110	-	23,583.44	-	1.74	-	-	13,526.56	-	
0324	Smith Valley Elem	EL	39,860	-	25,944.08	-	1.86	-	-	13,915.92	-	
0325	Pleasant Valley Elem	EL	16,210	-	12,968.00	-	4.00	-	-	3,242.00	-	
0327	Somers Elem	EL	80,120	-	11,589.11	-	0.17	-	-	68,530.89	-	
0330	Bigfork Elem	EL	84,960	-	12,960.00	-	0.18	-	-	72,000.00	-	
0331	Bigfork H S	HS	-	53,610	-	8,177.80	-	0.18	-	-	45,432.20	
0334	Whitefish Elem	EL	164,160	-	25,041.36	-	0.18	-	-	139,118.64	-	
0335	Whitefish H S	HS	-	81,110	-	12,372.71	-	0.18	-	-	68,737.29	
0339	Evergreen Elem	EL	94,530	-	61,696.42	-	1.88	-	-	32,833.58	-	
0341	Marion Elem	EL	33,480	-	11,010.46	-	0.49	-	-	22,469.54	-	
0342	Olney-Bissell Elem	EL	26,550	-	15,051.46	-	1.31	-	-	11,498.54	-	
0347	Manhattan School	EL	72,750	-	44,076.83	-	1.54	-	-	28,673.17	-	
0348	Manhattan High School	HS	-	44,480	-	23,026.13	-	1.07	-	-	21,453.87	
0350	Bozeman Elem	EL	554,880	-	84,642.71	-	0.18	-	-	470,237.29	-	
0351	Bozeman H S	HS	-	299,570	-	45,697.12	-	0.18	-	-	253,872.88	
0354	Willow Creek Elem	EL	20,060	-	15,215.89	-	3.14	-	-	4,844.11	-	
0355	Willow Creek H S	HS	-	16,210	-	12,968.00	-	4.00	-	-	3,242.00	

Gen Fund Budget | Non-Levy Revenue | 5YrLookBackHandSheet | Budget Comparisons | Impact of Tax Increase | Ballot Language | BuildReserve | BuildingReserveFY2024

Step 8 Fund 61

		ELEMENTARY		HIGH SCHOOL		K12
	Elem LE		HS LE	0	K12 LE	0
Prior Year Budget Limitation ANB		284		-		
Dept. of Revenue Taxable Valuation 20-9-369(3), MCA		4,522,595		-		
District Major Maintenance Amount (SMMA) "Box"		46,240.00		-		
Greater of Minimum Allowance or District Subsidy/Mill		14,144.09		-		
Prior Year General Fund % of Maximum		0.9063				
State Share of SMMA if Fully Funded		31,753.94		-		
Amount of State School Major Maintenance Aid Per Dollar of Local Effort		2.19				
1. Full Funding by the State						
Optimal Permissive Amount to Levy (If Full Funding by the state)		-		-		
Additional Non-Levy Revenues and Legal Transfers to Fill Local Share		14,486.06		-		
(Amounts may only be included if 10 mills have been levied first)						
Permissive Mills Needed to Fill Local Portion of the SMMA		ENTER TV ON INPUTS TAB		ENTER TV ON INPUTS TAB		ENTER TV ON INPU
2. Proposed Program Support						

Gen Fund Budget | Non-Levy Revenue | 5YrLookBackHandSheet | Budget Comparisons | Impact of Tax Increase | Ballot Language | **BuildReserve**

PRELIMINARY BUDGET DATA SHEET
FY 2024

Post-Session

County: 15 Flathead
District: 0320 Helena Flats Elem

12. General Fund Guaranteed Tax Base Aid (GTB) Ratios And Subsidies

I. STATEWIDE GTB RATIO:	Elementary	High School
a. Statewide Taxable Valuation (Tax Year 2022)***	3,557,597,673	3,557,597,673
b. FY 2023 Statewide GTB Subsidized Budget Area: 35.30% of the Basic Entitlement + 35.30% of the Per ANB Entitlement + 40% of Special Education Allowable Cost Payment (Including Cooperative Costs)	269,181,739.61	146,351,330.17
c. GTB Ratio: [(a) Divided by (b)] x 254%	33.57	61.74

II. DISTRICT GTB SUBSIDY:	Elementary	High School
a. Statewide GTB ratio (from c above)	33.57	N/A
b. FY 2023 District GTB Subsidized Budget Area: 35.30% of the Basic Entitlement + 35.30% of the Per ANB Entitlement	690,069.75	N/A
c. 40% of FY 2023 District Special Education Allowable Cost Payment plus District Coop Cost Payment	23,093.74	N/A
d. District's FY 2024 Guaranteed Tax Base (a) x [b + c]	23,940,898.36	N/A
e. District Taxable Valuation (Tax Year 2022)***	4,522,595	N/A
f. If (d) is Greater Than (e), Then: DISTRICT's FY 2024 GTB Subsidy Per BASE Mill [d - e] x 0.001	19,418.00	N/A

*** A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

Per 20-9-366(2)(a), MCA, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted. GTB ratios on I(c) are rounded to two decimal places.

13. Building Reserve Permissive Sub-Fund School Major Maintenance Aid Subsidy

	Elementary	High School	K-12
a. District State Major Maintenance Aid (SMMA) Allowable Amount	46,240.00		
b. Calculated Amount of State School Major Maintenance Aid Per Dollar of Local Effort****	2.19		

**** State major maintenance aid per dollar of local effort calculated as per 20-9-525, MCA assumes full state funding for this program. Proration may apply due to limitations in state appropriation and/or available state revenue for funding.

Schedule of Revenues, Expenditures and Changes in Fund Balance
61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 61
PRC Revenue	**2021 Value**	**2022 Value**
3283 State - School Major Maintenance Aid (SMMA)	24,977.43	26,868.08
307 Facility Funding		
1111 District Levy - Real Property	14,618.59	11,660.19
1112 District Levy - Personal Property	356.93	464.59
1113 District Levy - Special Mobile Equipment/Heavy Motor Vehicles	85.86	269.69
1190 Penalties and Interest on Taxes	41.28	106.01
1510 Interest Earnings	151.43	95.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	40,231.52	39,463.56

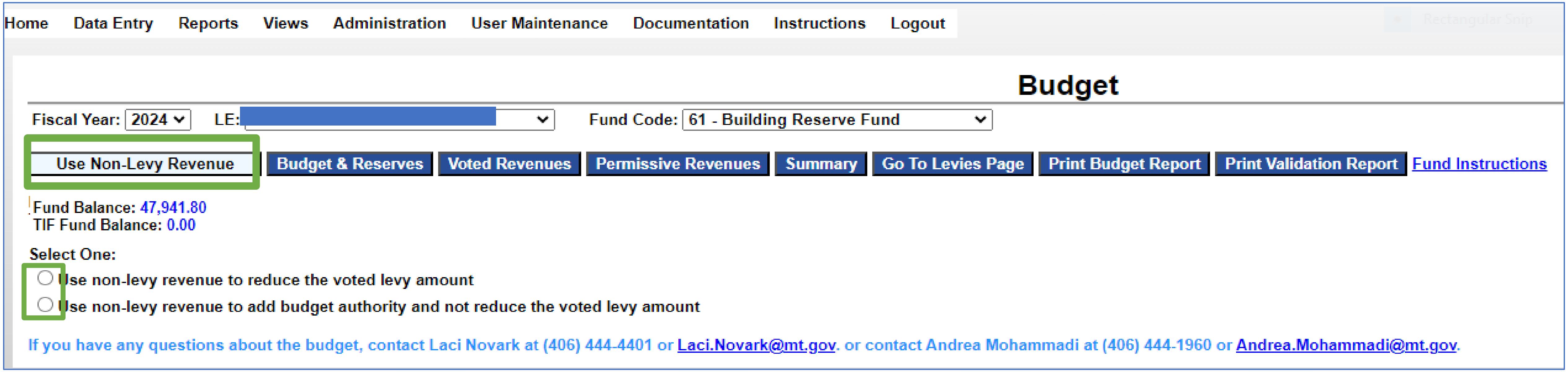
Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		Fund Code 61
PRC Program Function Object	**2021 Value**	**2022 Value**
307 Facility Funding		
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	3,431.91	0.00
7XX Property and Equipment Acquisition	8,588.62	0.00
26XX Operation and Maintenance of Plant Services		
3XX Purchased Professional and Technical Services	0.00	2,000.00
4XX Purchased Property Services	7,080.00	4,300.00
6XX Supplies and Materials	2,123.70	3,508.70
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	26,182.76	34,979.72
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	47,406.99	44,788.42

Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance						53,266.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						39,463.56	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						44,788.42	(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)						47,941.80	(5)

Step 8 Fund 61



USE NON-LEVY REVENUE Tab:

The district must choose either to use non-levy revenue to lower the tax levy for an approved voted levy

Or

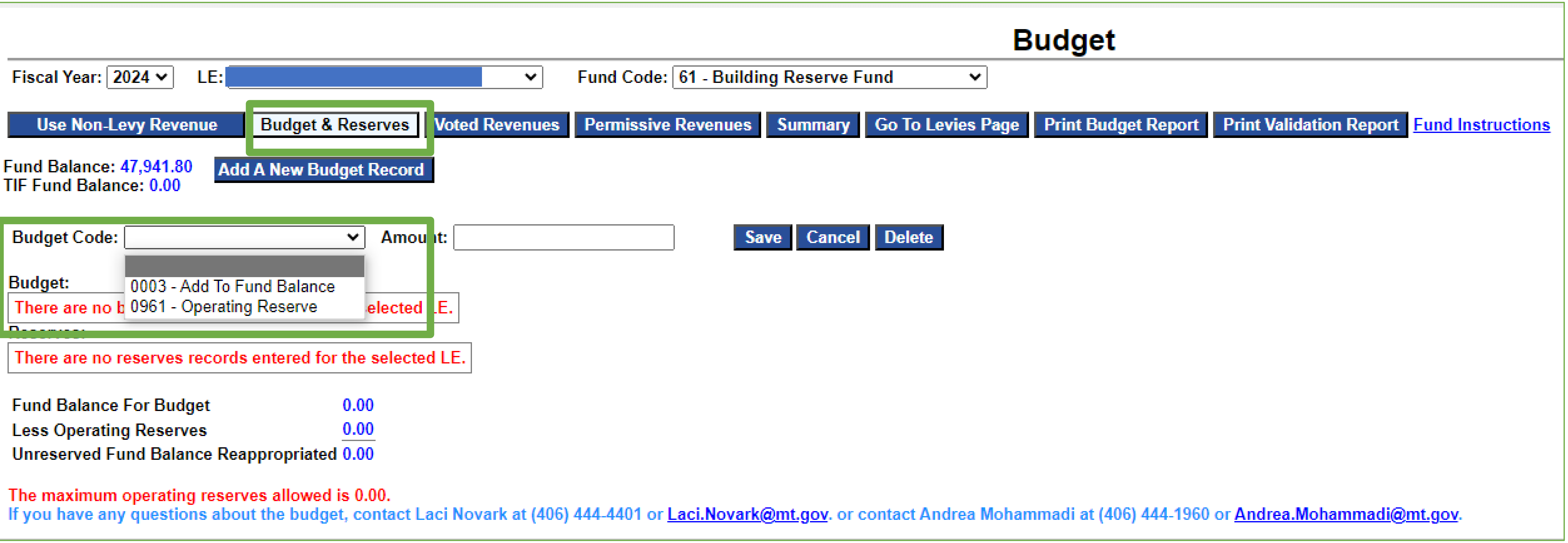
Use non-levy revenue to add budget authority and not reduce the levy amount

The Building Reserve Fund can be a difficult fund, be sure you understand the fund before entering the budget information. Review the Fund Instructions from this page and understand what each of the blue tabs refers too.

Print Budget Report and review for accuracy.

Putting Montana Students First

Step 8 Fund 61



Home Data Entry Reports Views Administration User Maintenance Documentation Instructions Logout

Budget

Fiscal Year: [redacted] LE: [redacted] Fund Code: 61 - Building Reserve Fund

Use Non-Levy Revenue | Budget & Reserves | Voted Revenues | Permissive Revenues | Summary | Go To Levies Page | Print Budget Report | Print Validation Report | Fund Instructions

Fund Balance: 47,941.80 Add A New Budget Record

TIF Fund Balance: 0.00

Other Revenues:

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

Reappropriated Fund Balance:

Budget Code	Amount	Calculated	
0970 Unreserved Fund Balance Reappropriated	47,940.80	Yes	
Total Unreserved Fund Balance Reappropriated	**47,940.80**		

Voted Taxes:

Budget Code	Amount	Calculated	
1110 District Tax Levy	20,000.00	Yes	

Note: The District Tax Levy (1110) amount includes the Building Reserve Voted Levy (0117) + the Permissive Building Reserve Levy (0118).

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.

Home | Data Entry | Reports | Views | Administration | User Maintenance | Documentation | Instructions | Logout

Budget

Fiscal Year: LE: Fund Code: 61 - Building Reserve Fund

This LE has been submitted.

Use Non-Levy Revenue | Budget & Reserves | Voted Revenues | Permissive Revenues | Summary | Go To Levies Page | Print Budget Report | Print Validation Report | Fund Instructions

Fund Balance: 47,941.80

TIF Fund Balance: 0.00

Add A New Budget Record

Other Permissive Revenues:

Budget Code	Amount	Calculated
3283 State - School Major Maintenance Aid (SMMA)	21,620.00	Yes
Total Other Revenues	**21,620.00**	

Permissive Taxes:

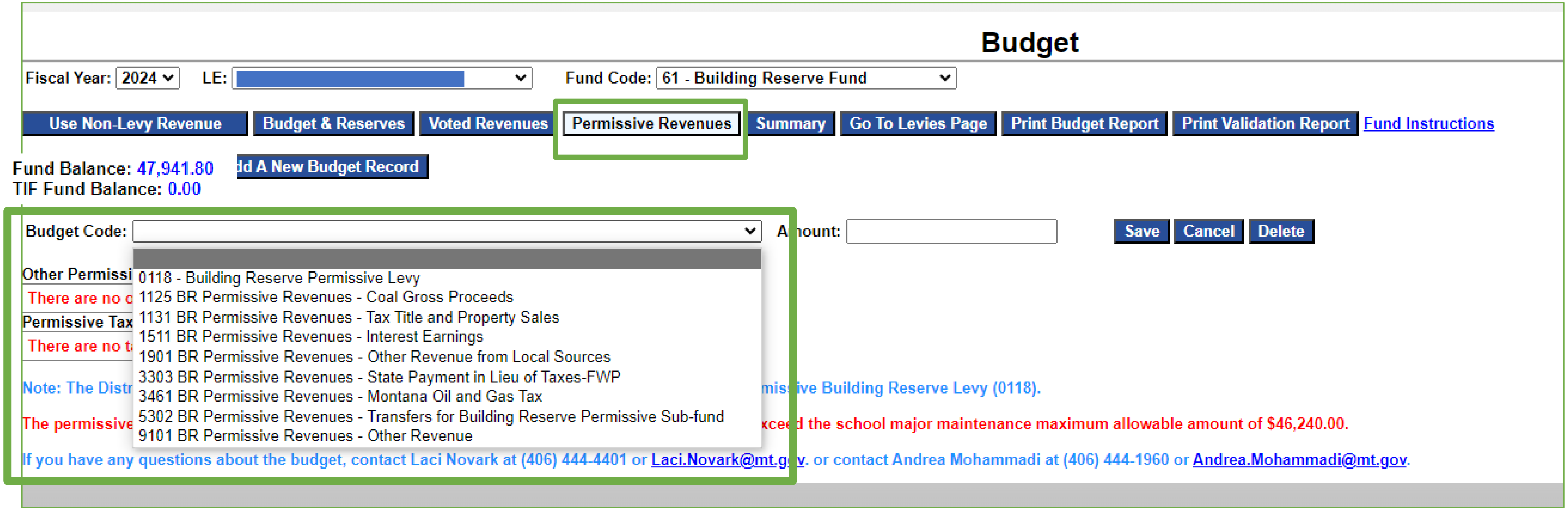
Budget Code	Amount	Calculated	
0118 Building Reserve Permissive Levy	20,000.00	No	Select
1110 District Tax Levy	20,000.00	Yes	

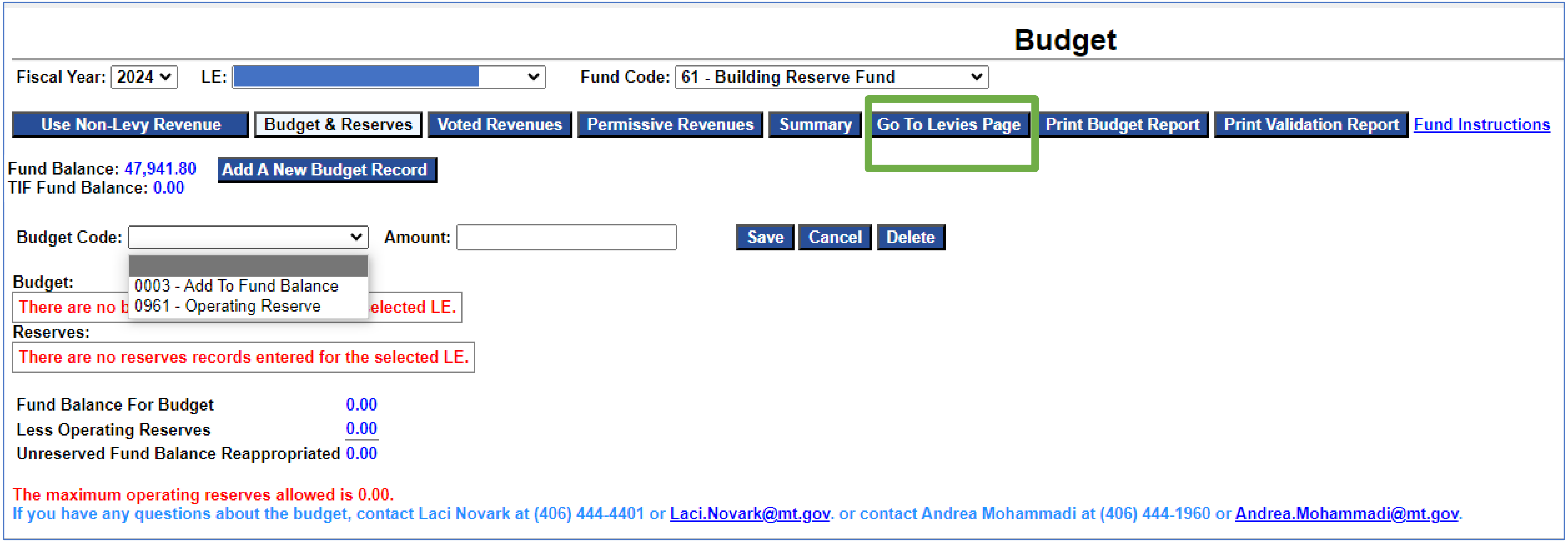
Note: The District Tax Levy (1110) amount includes the Building Reserve Voted Levy (0117) + the Permissive Building Reserve Levy (0118).

The permissive levy + estimated revenues + legal transfers + state major maintenance aid may not exceed the school major maintenance maximum allowable amount of $41,620.00.

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 61




Budget
Fiscal Year: 2024
LE:
Fund Code: 61 - Building Reserve Fund
Use Non-Levy Revenue
Budget & Reserves
Voted Revenues
Permissive Revenues
Summary
Go To Levies Page
Print Budget Report
Print Validation Report
Fund Instructions
Fund Balance: 47,941.80
TIF Fund Balance: 0.00
Add A New Budget Record
Budget Code:
Amount:
Save
Cancel
Delete
0003 - Add To Fund Balance
0961 - Operating Reserve
Budget:
There are no b
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 or Andrea.Mohammadi@mt.gov.

Building Reserves Levy

Fiscal Year: 2024 LE: [redacted]

Go To Building Reserves Setup Page | Go To Budget Page | Building Reserves History Report

Election Date	Levy Type	Years Authorized	Authorized Amount	Years Remaining	
5/8/2018	612: Voted Building Reserve Levy	10	1,000,000.00	5	Select

[redacted]

The years remaining include the year entered.

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

Budget

Fiscal Year: [redacted] LE: [redacted] Fund Code: 61 - Building Reserve Fund

This LE has been submitted.

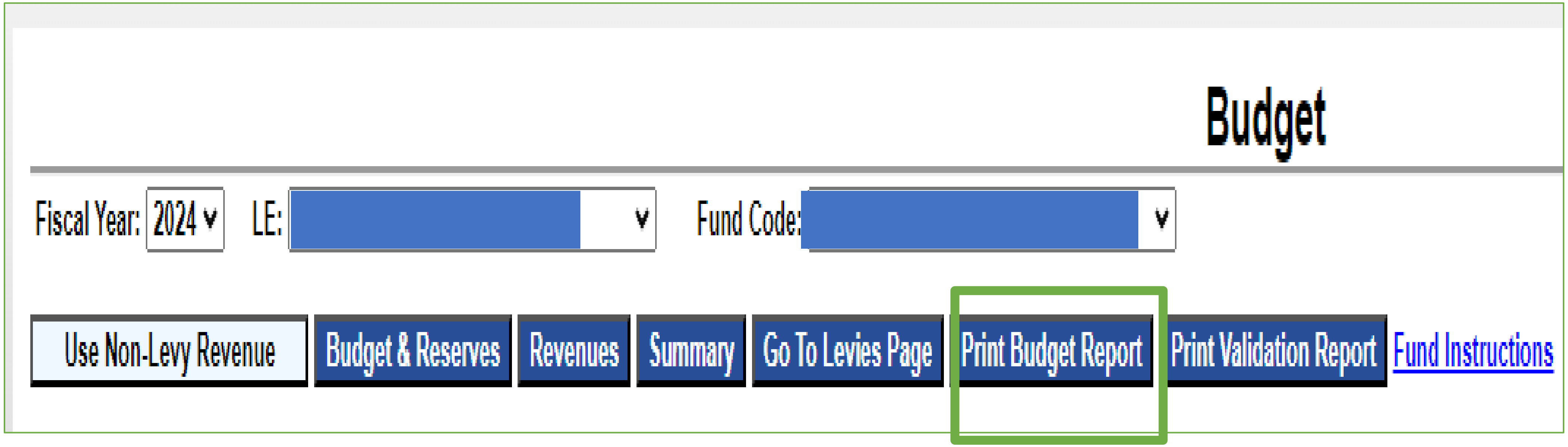
Use Non-Levy Revenue | Budget & Reserves | Voted Revenues | Permissive Revenues | Summary | Go To Levies Page | Print Budget Report | Print Validation Report | Fund Instructions

Fund Balance: 47,941.80
TIF Fund Balance: 0.00

Adopted Budget:		89,560.80
Total Reserves:	1.00	
Operating Reserve Limit:	N/A	
% of Adopted Budget Reserved:	0.00%	
Unreserved Fund Balance Reappropriated:		47,940.80
TIF Fund Balance Reappropriated:		0.00
Voted levy sub-fund		
Other Revenue:		0.00
Voted Levy Amount:		0.00
Permissive levy sub-fund		
Other Revenue and Transfers:		0.00
Permissive Levy Amount:		20,000.00
State Major Maintenance Aid:		21,620.00
District Tax Levy:		20,000.00
District Mill Levies:		4.40
Voted Mill Levies:	0.00	
Permissive Mill Levies:	4.40	

Permissive mill levies cannot exceed 10.00 for an EL or HS and 20.00 for a K-12 school district.
If you have any questions about the budget, contact Laci Novak at (406) 444-4401 or Laci.Novak@mt.gov. or contact Andrea Mohammadi at (406) 444-1960 or Andrea.Mohammadi@mt.gov.

Step 8 Fund 61



Step 8 Fund 61

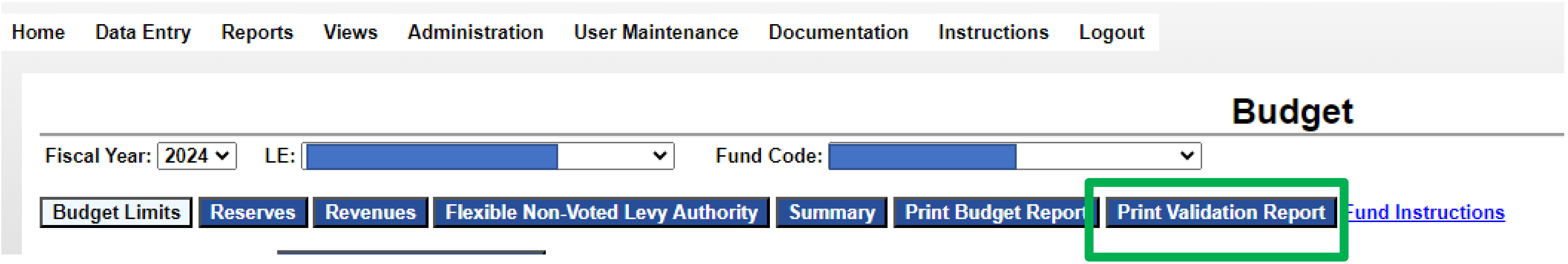
Budget Report

[redacted]

Submit ID: 0320-36285946

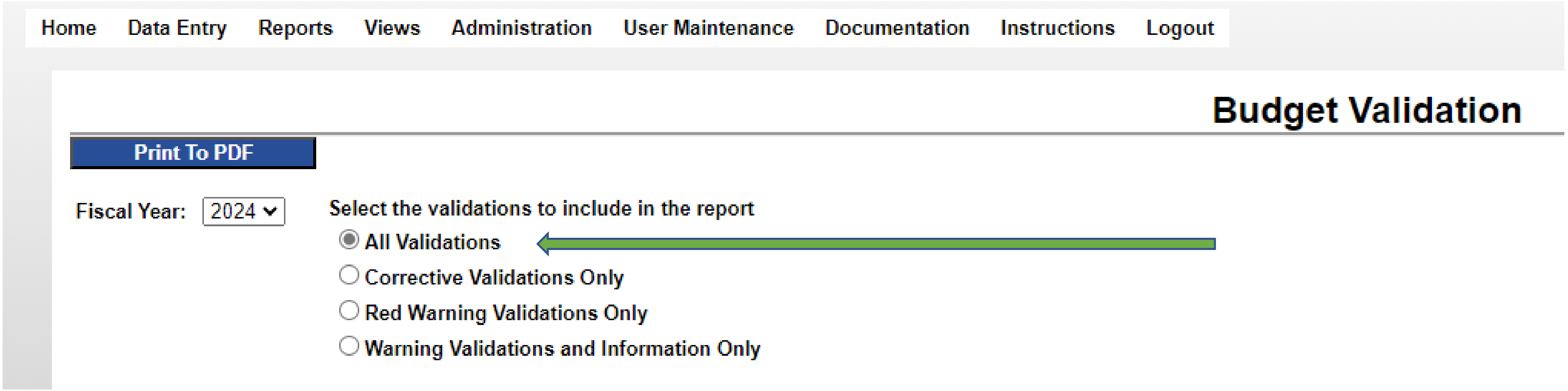
61 Building Reserve Fund

Adopted Budget			0001	89,560.80
Budget Uses				
Expenditure Budget			0002	89,560.80
Add To Fund Balance			0003	0.00
TIF Fund Balance for Budget			TFS47	0.00
Fund Balance for Budget			TFS48	47,941.80
Operating Reserve			0961	1.00
Unreserved Fund Balance Reappropriated			0970	47,940.80
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	21,620.00
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)	0.00		
Building Reserve Permissive Levy	1110(b)	20,000.00		
District Tax Levy			1110	20,000.00
District Mills			999	4.40
Building Reserve Voted Mills			0134	0.00
Building Reserve Permissive Mills			0135	4.40
Total Estimated Revenues to Fund Adopted Budget			0004	89,560.80



When you are finished putting in the budget, you can print the Validation Report from the Step 8 screen, OR go to Step 9: Validation

Step 9: Validation



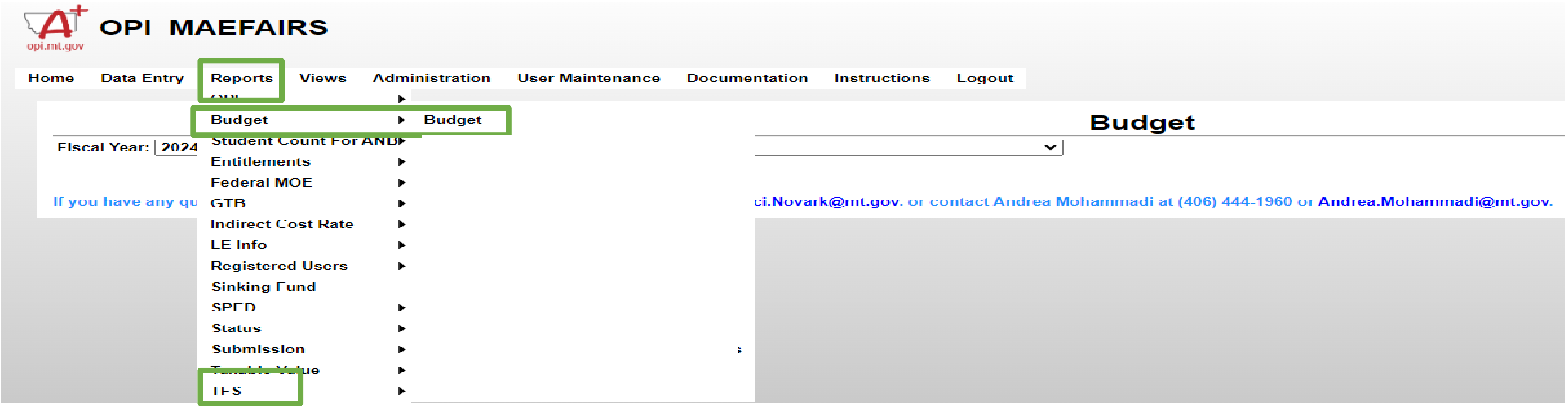
Step 9: Validation

All Corrective: Must be fixed before the district can submit

Red Warning/Informational – Warning: Alert to user to possible errors (may submit with warning errors)

Before submission, a district should understand all warning validations. Please call the OPI if there are questions about validations.

Print reports and review



Budget Report

Submit ID:

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	3,102,101.57	302,443.10	10%	9.75%	0.00	2,094,402.69	1,007,698.88	42.22
10 Transportation	982,300.00	65,896.67	20%	6.71%	0.00	330,000.00	652,300.00	27.33
11 Bus Depreciation Reserve	1,094,528.62	0.00	N/A	0.00%	993,383.52	0.00	101,145.10	4.24
13 Tuition	5,000.00		N/A		63.29	0.00	4,936.71	0.21
14 Retirement	571,600.00	114,320.00	20%	20.00%	90,607.38	480,992.62		
17 Adult Education	33,000.00	11,500.00	35%	34.85%	33,550.63	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	199,180.90	0.00	N/A	0.00%	146,748.44	2,432.46	50,000.00	2.09
29 Flexibility	432,697.49	0.00	N/A	0.00%	432,697.49	0.00	0.00	0.00
61 Building Reserve	502,684.29	0.00	N/A	0.00%	451,604.29	23,595.27	27,484.73	1.15
Total of All Funds	6,923,092.87	494,159.77			2,148,655.04	2,931,423.04	1,843,565.42	77.24

50 Debt Service Tax Jurisdiction								
Series 2017	702,554.11	0.00	20-9-438	0.00%	27,281.10	0.00	675,273.01	28.29

Budget Report

[redacted]

Submit ID:

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:	* 51	N/A	1,584,964

* 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: [redacted]

(Signature) (Date)

Chairperson, School Trustees: [redacted]

(Signature) (Date)

County Superintendent: [redacted]

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Step 10: Submit to the OPI

Once both the TFS and Budget Reports have been reviewed and are correct, you will submit them to the OPI together on Step 10 of the Budget process.

If you are a Special Education Cooperative, you will only have a TFS report.

If the district finds there is an error in the submission, the district may request the OPI unsubmit the district if the county superintendent has not established the mill levies with the county treasurer and the county superintendent approves the resubmission the district will be unsubmitted.

The district must complete all steps in MAEFAIRS by September 15th.

Retain a copy for the district which has the Submit ID number.

Good luck and please reach out to the OPI if you need assistance with this process.