



Budget Report

FY 2020

21 Hill

Submit ID: 1207-02477851

1207 Rocky Boy Elem

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	2,641,217.65	255,735.13	10%	9.68%	0.00	2,634,879.56	6,338.09	39.81
10 Transportation	133,402.26	0.00	20%	0.00%	1,855.02	131,547.24	0.00	0.00
11 Bus Depreciation	436,644.56	0.00	N/A	0.00%	356,944.56	0.00	79,700.00	491.20
13 Tuition	776.12		N/A		776.12	0.00	0.00	0.00
14 Retirement	692,916.00	99,242.87	20%	14.32%	0.00	692,916.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	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	55,563.94	0.00	N/A	0.00%	52,792.96	2,770.98	0.00	0.00
29 Flexibility	5,891.65	0.00	N/A	0.00%	5,891.65	0.00	0.00	0.00
61 Building Reserve	5,511.69	0.00	N/A	0.00%	5,511.69	0.00	0.00	0.00
Total of All Funds	3,971,923.87	354,978.00			423,772.00	3,462,113.78	86,038.09	531.01

50 Debt Service								
Tax Jurisdiction								
REVENUE	0.00	0.00	20-9-438	0.00%	288,414.79	0.00	0.00	0.00



Budget Report

FY 2020

21 Hill

1229 Rocky Boy H S

Submit ID: 1229-17933122

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 [M]	District Mill Levies H / (TV x .001) [I]
01 General	1,102,243.78	110,224.38	10%	10.00%	11,428.06	1,087,564.98	3,250.74	19.36
10 Transportation	36,540.90	0.00	20%	0.00%	0.00	36,540.90	0.00	0.00
11 Bus Depreciation	279,034.80	0.00	N/A	0.00%	229,194.80	0.00	49,840.00	307.17
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	307,733.00	61,546.60	20%	20.00%	95,439.48	212,293.52		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	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	46,760.23	0.00	N/A	0.00%	45,603.83	1,156.40	0.00	0.00
29 Flexibility	2,576.91	0.00	N/A	0.00%	2,576.91	0.00	0.00	0.00
61 Building Reserve	10,211.64	0.00	N/A	0.00%	10,211.64	0.00	0.00	0.00
Total of All Funds	1,785,101.26	171,770.98			394,454.72	1,337,555.80	53,090.74	326.53

50 Debt Service								
Tax Jurisdiction								
REVENUE	0.00	0.00	20-9-438	0.00%	429,963.35	0.00	0.00	0.00

Q: Do the trustees call for a mill levy election prior to the adoption of a budget or after it is adopted?

A: The trustees have preliminary budget figures for use in considering a resolution to call for a levy election. Elections must be held in May, or later in legislative years. The trustees can adopt the final budget no later than August 15, but must have obtained voter approval before taking actions that require a vote.

Q: When is the final budget prepared?

A: The board of trustees must adopt a final budget no later than August 25th. Within three days after final approval, the adopted budget is delivered to the county superintendent, to be placed before the county commissioners. [20-9-131](#), MCA

Q: What is the county commissioners' role in the school district budget process?

A: Although the trustees control the budget process in a school district, the county commissioners levy the required mills for the final budget. The commissioners cannot alter the budget, but they can send it back to the trustees if there is insufficient revenue to fund the budget. By law, commissioners set the mill levies by the later of the first Thursday in September, or within 30 calendar days after receiving certified taxable values. [7-6-4036](#), MCA

Q: Does a district have to spend all the money budgeted in a school year?

A: No law forces a district to spend what is budgeted and raised through the various revenue sources. However, the amount carried over from one fiscal year to another (the fund balance reappropriated) must offset local non-voted revenue, and the amount of fund balance that may be reappropriated is limited to 15% of the maximum general fund budget. Any excess over the limit must be reverted to the state.

Q: What is the budget process for the *other budgeted funds*?

A: The process for the other budgeted funds is like the general fund. Since these funds are established for specific purposes, the types of expenditures and revenue sources are varied. Tax levies in the Transportation, Bus Depreciation, Tuition, and Adult Education funds are non-voted (permissive). Voter approval is required for tax levies in the Debt Service, Building Reserve, Technology and Flexibility funds.

Q: What is the purpose of the Transportation Fund?

A: The Transportation Fund is used to pay for the costs of getting students from home to school and back. This can include the purchase of buses, building a bus barn, bus maintenance, bus driver salaries and benefits, hiring a private contractor to run the transportation program, and transportation reimbursement contracts. The state and county share in funding "on-schedule costs" based on bus routes and mileage contracts with parents. Additional funding is provided through fund balance reappropriated, non-levy revenues and a non-voted district transportation fund levy.

Q: What is the purpose of the Bus Depreciation Fund?

A: The Bus Depreciation Fund is used to accumulate funds for bus replacement and additional school buses. Revenue may come from fund balance reappropriated, non-levy revenues, and a non-voted district tax levy which cannot exceed 20% of the original cost of a bus or communication systems and safety devices installed on the bus and the amount budgeted may not, over time, exceed 150% of the original cost.

Q: What is the purpose of the Tuition Fund?

A: The Tuition Fund is used in limited cases to pay tuition for a student who attends school outside the student's district of residence. Students may be attending under mandatory or discretionary agreements paid by the resident school district. Rates are set under [20-5-323](#), MCA based on 20% of the per-ANB entitlement for the year of attendance. Special education add-on rates are calculated under ARM [10.16.3818](#). SB 191, passed in the 2013 legislative session also allows districts to pay for the cost of implementing a resident student's Individualized Education Program (IEP). Funding sources include fund balance reappropriated, direct state aid, non-levy revenue, and a non-voted district tax levy.