



Budget Report

FY 2025

15 Flathead

Submit ID: 0312-44991541

0312 Columbia Falls Elem

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: | 1,620 | N/A | 58,289,760 |

* 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:

Dustin Zuffelato

(Signature)

(Date)

Chairperson, School Trustees:

Jill Rocksund

(Signature)

(Date)

County Superintendent:

Cal Ketchum

(Signature)

(Date)

Chairperson, County Commissioners:

(Print)

(Signature)

(Date)

Name of Contact:

(Print)

(Signature)

(Phone)



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Summary

| Fund [A] | Adopted Budget [B] | Total Reserves (961-966) [C] | Reserve Limit [D] | % of Adopted Budget Reserved (C/B) x 100 [E] | Unreserved Fund Balance Reappropriated (970) [F] | Other Revenue [G] | District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H] | District Mill Levies H / (TV x .001) [I] |
|-----------------------------|----------------------|------------------------------|-------------------|--|--|----------------------|--|--|
| 01 General | 12,144,577.00 | 847,019.74 | 10% | 6.97% | 0.00 | 8,731,029.30 | 3,413,547.70 | 58.55 |
| 10 Transportation | 793,425.00 | 158,685.00 | 20% | 20.00% | 130,818.17 | 196,527.99 | 466,078.84 | 8.00 |
| 11 Bus Depreciation Reserve | 324,010.00 | 0.00 | N/A | 0.00% | 22,937.72 | 0.28 | 301,072.00 | 5.17 |
| 13 Tuition | 943,465.00 | | N/A | | 136,095.40 | 0.00 | 807,369.60 | 13.85 |
| 14 Retirement | 1,894,049.00 | 378,809.80 | 20% | 20.00% | 123,924.73 | 1,770,124.27 | | |
| 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 | 1,702,402.00 | 0.00 | N/A | 0.00% | 760,455.78 | 9,310.22 | 932,636.00 | 16.00 |
| 29 Flexibility | 5,833.00 | 0.00 | N/A | 0.00% | 5,832.16 | 0.84 | 0.00 | 0.00 |
| 61 Building Reserve | 475,311.00 | 0.00 | N/A | 0.00% | 281,890.97 | 82,674.03 | 110,746.00 | 1.90 |
| Total of All Funds | 18,283,072.00 | 1,384,514.54 | | | 1,461,954.93 | 10,789,666.93 | 6,031,450.14 | 103.47 |

| | | | | | | | | |
|-------------------------|--------------|------------|----------|-------|------------|------|--------------|-------|
| 50 Debt Service | | | | | | | | |
| Tax Jurisdiction | | | | | | | | |
| 1 | 2,744,516.00 | 218,313.64 | 20-9-438 | 7.95% | 229,917.00 | 0.00 | 2,514,599.00 | 43.14 |



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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

| | | | |
|----------------------------|----|--------------------|-------|
| ANB By Budget Unit: | E1 | COLUMBIA FALLS K-6 | 1,246 |
| | M1 | COLUMBIA FALLS 7-8 | 374 |

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

| | | | |
|----|---|-------|--------------|
| A. | Direct State Aid | (I-A) | 4,910,986.82 |
| B. | Mandatory Non-isolated Levy | (I-B) | 0.00 |
| C. | Quality Educator | (I-C) | 473,743.54 |
| D. | At Risk Student | (I-D) | 66,029.36 |
| E. | Indian Education For All | (I-E) | 39,900.60 |
| F. | American Indian Achievement Gap | (I-F) | 21,538.00 |
| G. | Data For Achievement | (I-G) | 38,199.60 |
| H. | State Special Education Allowable Cost Payment to Districts | (I-H) | 474,643.03 |
| I. | State Special Education Related-Services Payment To Coop | (I-I) | 0.00 |
| J. | District GTB Subsidy Per Elementary Base Mill | (I-J) | 113,720.00 |
| 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) | 1,622 |
| B. | BASE Budget Limit | (II-B) | 9,830,253.27 |
| C. | Maximum Budget Limit | (II-C) | 12,254,813.40 |
| D. | Over-BASE Levy As Submitted on Budget | (II-D) | 2,051,427.73 |
| E. | Adopted Budget | (II-E) | 11,881,681.00 |

Current Year Budget Data:

| | | | |
|----|--|--------|---------------|
| F. | % Special Education in Maximum Budget | (II-F) | 100% |
| G. | BASE Budget (Minimum Budget Amount Required) | (II-G) | 10,093,149.50 |
| H. | Maximum Budget Limit | (II-H) | 12,575,244.86 |
| I. | Highest Budget Without a Vote | (II-I) | 12,144,577.49 |
| J. | Highest Budget | (II-J) | 12,575,244.86 |
| K. | Highest Voted Amount | (II-K) | 430,667.37 |
| L. | Amount Approved on Ballot by Voters | (II-L) | 0.00 |
| M. | Adopted Budget | (II-M) | 12,144,577.00 |



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

| | | | | |
|----|---|----------|------|------------|
| A. | Operating Reserve (961) | (III-A) | | 847,019.74 |
| B. | TIF Operating Reserve (962) | (III-B) | | 0.00 |
| C. | Excess Reserves | (III-C) | | 0.00 |
| 1. | Reserve For Protested/Delinquent Taxes (963) | (III-C1) | 0.00 | |
| 2. | Reserve For Tax Audit Receipts (964) | (III-C2) | 0.00 | |
| D. | Unreserved Fund Balance Reappropriated (970) | (III-D) | | 0.00 |
| 1. | Prior Year Excess Reserves Funding Over-BASE (970a) | (III-D1) | 0.00 | |
| 2. | Remaining Fund Balance Available (970b) | (III-D2) | 0.00 | |
| 3. | TIF Fund Balance Reappropriated (970c) | (III-D3) | 0.00 | |
| E. | TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48) | (III-E) | | 847,019.74 |

PART V. General Fund Worksheet

General Fund Budget:

| | | | | |
|----|-----------------------------|--------|---------------|---------------|
| A. | Adopted General Fund Budget | (V-A) | | 12,144,577.00 |
| 1. | BASE Budget Limit | (V-A1) | 10,093,149.50 | |
| 2. | Over-BASE Budget | (V-A2) | 2,051,427.50 | |

Funding The BASE Budget:

| | | | | |
|-----|---|--------|--------------|---------------|
| B. | Direct State Aid | (V-B) | | 4,910,986.82 |
| 1. | Direct State Aid Paid By State | (V-B1) | 4,910,986.82 | |
| 2. | Direct State Aid Paid By Non-Isolated District | (V-B2) | 0.00 | |
| C. | Quality Educator | (V-C) | | 473,743.54 |
| D. | At Risk Student | (V-D) | | 66,029.36 |
| E. | Indian Education For All | (V-E) | | 39,900.60 |
| F. | American Indian Achievement Gap | (V-F) | | 21,538.00 |
| G. | Data For Achievement | (V-G) | | 38,199.60 |
| H. | Special Education Allowable Cost Payment | (V-H) | | 474,643.03 |
| I. | Remaining Fund Balance Available | (V-I) | | 0.00 |
| J. | Non-Levy Revenue and Funding Sources | (V-J) | | 49,489.15 |
| 1. | Actual Non-Levy Revenue | (V-J1) | 49,489.15 | |
| 2. | Anticipated Non-Levy Revenue | (V-J2) | 0.00 | |
| 3. | TIF Applied To BASE Budget | (V-J3) | 0.00 | |
| 4. | 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) | | 4,018,619.40 |
| 1. | State - Guaranteed Tax Base Aid | (V-L1) | 2,656,499.20 | |
| 2.* | District Property Tax Levy To Fund BASE (BASE Levy) | (V-L2) | 1,362,120.20 | |
| M. | **Subtotal of BASE Budget Revenue | (V-M) | | 10,093,149.50 |

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 |
| 1. | Prior Year Excess Reserves Reappropriated (Over-BASE Only) | (V-O1) | 0.00 | |
| 2. | Tuition | (V-O2) | 0.00 | |



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| | | | |
|----|--|--------|--------------|
| 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) | 2,051,427.50 |
| Q. | Subtotal of Over-BASE Revenue and Funding Sources | (V-Q) | 2,051,427.50 |

Mill Levies:

| | | | |
|----|--------------------------------------|--------|-------|
| R. | District Non-Isolated Mills | (V-R) | 0.00 |
| S. | BASE Mills - Elementary | (V-S) | 23.36 |
| T. | BASE Mills - High School | (V-T) | 0.00 |
| U. | Over-BASE Mills | (V-U) | 35.19 |
| | 1. District Property Tax Levy Mills | (V-U1) | 35.19 |
| | 2. Flexible Non-Voted Levy Authority | (V-U2) | 0.00 |
| V. | Total General Fund Mills | (V-V) | 58.55 |

* 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



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01 General Fund

| | | |
|--|-------|---------------|
| Adopted Budget | 0001 | 12,144,577.00 |
| Budget Uses | | |
| Expenditure Budget | 0002 | 12,144,577.00 |
| 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 | 4,910,986.82 |
| Quality Educator | 3111 | 473,743.54 |
| At Risk Student | 3112 | 66,029.36 |
| Indian Education For All | 3113 | 39,900.60 |
| American Indian Achievement Gap | 3114 | 21,538.00 |
| State Special Education Allowable Cost Payment to Districts | 3115 | 474,643.03 |
| Data For Achievement | 3116 | 38,199.60 |
| State - Guaranteed Tax Base Aid | 3120 | 2,656,499.20 |
| Actual Non-levy Revenue and Funding Sources | | |
| Tax Title and Property Sales | 1130 | 0.00 |
| Interest Earnings | 1510 | 49,457.46 |
| Revenue from Community Services Activities | 1800 | 0.00 |
| Other Revenue from Local Sources | 1900 | 31.69 |
| 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 |



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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) | 1,362,120.20 | |
| Over-BASE Levy | 1110(c) | 2,051,427.50 | |
| District Tax Levy | | 1110 | 3,413,547.70 |
| Total Estimated Revenues to Fund Adopted Budget | | 0004 | 12,144,577.00 |
| Estimated Revenues Exceeding Adopted Budget | | 0004a | 0.00 |



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10 Transportation Fund

| | | |
|---|-------|------------|
| Adopted Budget | 0001 | 793,425.00 |
| Budget Uses | | |
| Expenditure Budget | 0002 | 793,425.00 |
| Add To Fund Balance | 0003 | 0.00 |
| Transportation Schedule Data | | |
| On-Schedule | 0005 | 178,661.99 |
| Contingency | 0006 | 17,866.00 |
| Over-Schedule | 0011 | 596,897.01 |
| Fund Balance for Budget | TFS48 | 289,503.17 |
| Operating Reserve | 0961 | 158,685.00 |
| Unreserved Fund Balance Reappropriated | 0970 | 130,818.17 |
| 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 | 98,263.99 |
| State - On-Schedule Transportation Reimbursement | 3210 | 98,264.00 |
| District Tax Levy | 1110 | 466,078.84 |
| District Mills | 999 | 8.00 |
| Total Estimated Revenues to Fund Adopted Budget | 0004 | 793,425.00 |
| Estimated Revenues Exceeding Adopted Budget | 0004a | 0.00 |



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11 Bus Depreciation Reserve Fund

| | | |
|---|-------|------------|
| Adopted Budget | 0001 | 324,010.00 |
| Budget Uses | | |
| Expenditure Budget | 0002 | 324,010.00 |
| Add To Fund Balance | 0003 | 0.00 |
| TIF Fund Balance for Budget | TFS47 | 0.00 |
| Fund Balance for Budget | TFS48 | 22,937.72 |
| Operating Reserve | 0961 | 0.00 |
| Unreserved Fund Balance Reappropriated | 0970 | 22,937.72 |
| TIF Fund Balance Reappropriated | 0973 | 0.00 |
| Estimated Funding Sources | | |
| Coal Gross Proceeds | 1123 | 0.00 |
| Interest Earnings | 1510 | 0.28 |
| 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 |
| Use Estimated Non-levy Revenue to Lower Levies? (Yes or No) | | No |
| District Tax Levy | 1110 | 301,072.00 |
| District Mills | 999 | 5.17 |
| Total Estimated Revenues to Fund Adopted Budget | 0004 | 324,010.00 |



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Asset Information

| Asset ID | Year Of Purchase | Original Cost | Depreciated Thru Last Year | 20% Limit | Amount Depreciated |
|----------------------------------|------------------|---------------|----------------------------|-----------|--------------------|
| 6519 - 2024 Propane VIN3282 | 2024 | 76,029.00 | 0.00 | 15,205.80 | 0.00 |
| 6520 - 2024 Propane VIN3281 | 2024 | 76,029.00 | 0.00 | 15,205.80 | 0.00 |
| 6521 - 2024 Propane VIN3280 | 2024 | 76,029.00 | 0.00 | 15,205.80 | 0.00 |
| 6506 | 2023 | 106,875.00 | 13,159.09 | 21,375.00 | 21,375.00 |
| 6507 - DEQ Propane | 2023 | 106,875.00 | 0.00 | 21,375.00 | 15,144.11 |
| 6513 - 14 Passenger Activity Bus | 2023 | 33,250.00 | 0.00 | 6,650.00 | 0.00 |
| 6514 - 28 Passenger SPED | 2023 | 86,265.00 | 0.00 | 17,253.00 | 0.00 |
| 6497 | 2022 | 88,373.00 | 34,798.86 | 17,674.60 | 17,674.60 |
| 6498 | 2022 | 88,373.00 | 17,674.60 | 17,674.60 | 17,674.60 |
| 6487 | 2021 | 67,800.00 | 40,680.00 | 13,560.00 | 13,560.00 |
| 6488 | 2021 | 82,142.00 | 49,285.20 | 16,428.40 | 16,428.40 |
| 6489 | 2021 | 82,142.00 | 49,284.66 | 16,428.40 | 16,428.40 |
| 6480 | 2020 | 81,824.00 | 65,459.20 | 16,364.80 | 16,364.80 |
| 6481 | 2020 | 81,824.00 | 65,459.20 | 16,364.80 | 16,364.80 |
| 6482 | 2020 | 134,125.00 | 105,025.00 | 26,825.00 | 26,825.00 |
| 6475-Activity Bus | 2019 | 58,542.00 | 46,833.60 | 11,708.40 | 11,708.40 |
| 6476 - 2019 Route Bus | 2019 | 89,780.00 | 71,824.00 | 17,956.00 | 17,956.00 |
| 6477-SPED short Bus | 2019 | 75,500.00 | 60,400.00 | 15,100.00 | 15,100.00 |
| 6461 | 2018 | 87,602.50 | 87,372.77 | 17,520.50 | 17,520.50 |
| 6462 | 2018 | 87,602.50 | 70,082.00 | 17,520.50 | 17,520.50 |
| 6456 | 2017 | 87,603.00 | 105,123.60 | 17,520.60 | 17,520.60 |
| 6457 | 2017 | 87,603.00 | 105,591.31 | 17,520.60 | 17,520.60 |
| 6444 | 2016 | 87,435.00 | 122,766.81 | 17,487.00 | 8,385.69 |
| 6449 | 2016 | 55,150.70 | 82,726.05 | N/A | NA |
| 6415 | 2013 | 87,301.00 | 130,951.50 | N/A | NA |
| 6200 | 2010 | 82,343.00 | 123,514.50 | N/A | NA |
| 6201 | 2010 | 52,381.00 | 78,571.50 | N/A | NA |
| 6126 | 2009 | 74,370.00 | 111,555.00 | N/A | NA |
| 6128 | 2009 | 77,184.00 | 115,776.00 | N/A | NA |
| 6074-Activity | 2008 | 46,106.00 | 69,159.00 | N/A | NA |
| 6075 | 2008 | 53,969.00 | 80,953.50 | N/A | NA |
| 6076 | 2008 | 53,969.00 | 80,953.50 | N/A | NA |
| Radios | 2008 | 347.00 | 520.50 | N/A | NA |
| Total | | | | | 301,072.00 |



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13 Tuition Fund

| | | |
|---|-------|------------|
| Adopted Budget | 0001 | 943,465.00 |
| Budget Uses | | |
| Expenditure Budget | 0002 | 943,465.00 |
| Add To Fund Balance | 0003 | 0.00 |
| Fund Balance for Budget | TFS48 | 136,095.40 |
| Unreserved Fund Balance Reappropriated | 0970 | 136,095.40 |
| 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 | 807,369.60 |
| District Mills | 999 | 13.85 |
| Total Estimated Revenues to Fund Adopted Budget | 0004 | 943,465.00 |
| Estimated Revenues Exceeding Adopted Budget | 0004a | 0.00 |



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14 Retirement Fund

| | | |
|---|-------|--------------|
| Adopted Budget | 0001 | 1,894,049.00 |
| Budget Uses | | |
| Expenditure Budget | 0002 | 1,894,049.00 |
| Add To Fund Balance | 0003 | 0.00 |
| Fund Balance for Budget | TFS48 | 502,734.53 |
| Operating Reserve | 0961 | 378,809.80 |
| Unreserved Fund Balance Reappropriated | 0970 | 123,924.73 |
| Estimated Funding Sources | | |
| Interest Earnings | 1510 | 0.00 |
| Other Revenue from Local Sources | 1900 | 0.00 |
| Other Revenue | 9100 | 0.00 |
| Residual Equity Transfers In | 9710 | 0.00 |
| County Retirement Distribution | 2240 | 1,770,124.27 |
| Total Estimated Revenues to Fund Adopted Budget | 0004 | 1,894,049.00 |
| Estimated Revenues Exceeding Adopted Budget | 0004a | 0.00 |



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17 Adult Education Fund

| | | |
|---|-------|------|
| Adopted Budget | 0001 | 0.00 |
| Budget Uses | | |
| Expenditure Budget | 0002 | 0.00 |
| Add To Fund Balance | 0003 | 0.00 |
| Fund Balance for Budget | TFS48 | 0.00 |
| Operating Reserve | 0961 | 0.00 |
| Unreserved Fund Balance Reappropriated | 0970 | 0.00 |
| Estimated Funding Sources | | |
| Coal Gross Proceeds | 1123 | 0.00 |
| 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 | 0.00 |
| District Mills | 999 | 0.00 |
| Total Estimated Revenues to Fund Adopted Budget | 0004 | 0.00 |
| Estimated Revenues Exceeding Adopted Budget | 0004a | 0.00 |



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19 Non-Operating Fund

| | | |
|--|-------|------|
| Adopted Budget | 0001 | 0.00 |
| Budget Uses | | |
| Expenditure Budget | 0002 | 0.00 |
| Add To Fund Balance | 0003 | 0.00 |
| Transportation Schedule Data | | |
| On-Schedule | 0005 | 0.00 |
| Contingency | 0006 | 0.00 |
| Over-Schedule | 0011 | 0.00 |
| Fund Balance for Budget | TFS48 | 0.00 |
| Operating Reserve | 0961 | 0.00 |
| Unreserved Fund Balance Reappropriated | 0970 | 0.00 |
| Estimated Funding Sources | | |
| Coal Gross Proceeds | 1123 | 0.00 |
| Interest Earnings | 1510 | 0.00 |
| Other Revenue from Local Sources | 1900 | 0.00 |
| State - Payment in Lieu of Taxes - FWP | 3302 | 0.00 |
| 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 | 0.00 |
| State - On-Schedule Transportation Reimbursement | 3210 | 0.00 |
| District Tax Levy | 1110 | 0.00 |
| District Mills | 999 | 0.00 |
| Total Estimated Revenues to Fund Adopted Budget | 0004 | 0.00 |
| Estimated Revenues Exceeding Adopted Budget | 0004a | 0.00 |



Budget Report FY 2025

15 Flathead

Submit ID: 0312-44991541

0312 Columbia Falls Elem

28 Technology Fund

| | | |
|---|-------|--------------|
| Adopted Budget | 0001 | 1,702,402.00 |
| Budget Uses | | |
| Expenditure Budget | 0002 | 1,702,402.00 |
| Add To Fund Balance | 0003 | 0.00 |
| TIF Fund Balance for Budget | TFS47 | 0.00 |
| Fund Balance for Budget | TFS48 | 760,455.78 |
| Operating Reserve | 0961 | 0.00 |
| Unreserved Fund Balance Reappropriated | 0970 | 760,455.78 |
| TIF Fund Balance Reappropriated | 0973 | 0.00 |
| Estimated Funding Sources | | |
| Coal Gross Proceeds | 1123 | 0.00 |
| Interest Earnings | 1510 | 0.86 |
| 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 | 9,309.36 |
| District Tax Levy | 1110 | 932,636.00 |
| District Mills | 999 | 16.00 |
| Total Estimated Revenues to Fund Adopted Budget | 0004 | 1,702,402.00 |
| Estimated Revenues Exceeding Adopted Budget | 0004a | 0.00 |



Budget Report FY 2025

15 Flathead

Submit ID: 0312-44991541

0312 Columbia Falls Elem

29 Flexibility Fund

| | | |
|---|-------|----------|
| Adopted Budget | 0001 | 5,833.00 |
| Budget Uses | | |
| Expenditure Budget | 0002 | 5,833.00 |
| Add To Fund Balance | 0003 | 0.00 |
| Fund Balance for Budget | TFS48 | 5,832.16 |
| Operating Reserve | 0961 | 0.00 |
| Unreserved Fund Balance Reappropriated | 0970 | 5,832.16 |
| Estimated Funding Sources | | |
| Coal Gross Proceeds | 1123 | 0.00 |
| Interest Earnings | 1510 | 0.84 |
| 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 | 5,833.00 |
| Estimated Revenues Exceeding Adopted Budget | 0004a | 0.00 |



Budget Report FY 2025

15 Flathead

Submit ID: 0312-44991541

0312 Columbia Falls Elem

50 Debt Service Fund

1

| | | |
|----------------|------|---------------|
| Taxable Value | | 58,289,760.00 |
| Adopted Budget | 0001 | 2,744,516.00 |

Budget Uses

| | | |
|--|-------|--------------|
| Expenditure Budget | 0002 | 2,744,516.00 |
| Add To Fund Balance | 0003 | 0.00 |
| TIF Fund Balance for Budget | TFS47 | 0.00 |
| Fund Balance for Budget | TFS48 | 448,230.64 |
| Fund Balance In Sinking Fund | 0960 | 0.00 |
| Operating Reserve | 0961 | 218,313.64 |
| Unreserved Fund Balance Reappropriated | 0970 | 229,917.00 |
| 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 | 0.00 |
| Other Revenue | 9100 | 0.00 |
| Residual Equity Transfers In | 9710 | 0.00 |
| District Tax Levy | 1110 | 2,514,599.00 |
| Jurisdiction Mills | 999 | 43.14 |
| Total Estimated Revenues to Fund Adopted Budget | 0004 | 2,744,516.00 |
| Estimated Revenues Exceeding Adopted Budget | 0004a | 0.00 |

Bond Issues

| Issue Type | Issue Date | Maturity Date | Issue Amount | Outstanding 6/30/25 | Principal | Interest | Agent Fees |
|--------------------------------|------------|---------------|---------------|---------------------|--------------|--------------|--------------|
| Elementary Bond | 12/30/2019 | 06/30/2040 | 32,000,000.00 | 26,270,000.00 | 1,245,000.00 | 1,104,100.00 | 500.00 |
| Elementary Bond | 09/30/2021 | 06/30/2040 | 5,072,000.00 | 4,215,000.00 | 235,000.00 | 118,900.00 | 500.00 |
| Total Bond Requirements | | | | | | | 2,704,000.00 |

SIDs

| Issue Type | Amount |
|--|-------------------|
| Elementary | 40,516.00 |
| Total SID Requirements | 40,516.00 |
| Total Debt Service Requirements | 0002 2,744,516.00 |



Budget Report

FY 2025

15 Flathead

Submit ID: 0312-44991541

0312 Columbia Falls Elem

61 Building Reserve Fund

| | | | |
|---|---------|------------|------------|
| Adopted Budget | | 0001 | 475,311.00 |
| Budget Uses | | | |
| Expenditure Budget | | 0002 | 475,311.00 |
| Add To Fund Balance | | 0003 | 0.00 |
| TIF Fund Balance for Budget | | TFS47 | 0.00 |
| Fund Balance for Budget | | TFS48 | 281,890.97 |
| Operating Reserve | | 0961 | 0.00 |
| Unreserved Fund Balance Reappropriated | | 0970 | 281,890.97 |
| 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 | 0.03 |
| 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 | 82,674.00 |
| 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) | 110,746.00 | |
| District Tax Levy | | 1110 | 110,746.00 |
| District Mills | | 999 | 1.90 |
| Building Reserve Voted Mills | | 0134 | 0.00 |
| Building Reserve Permissive Mills | | 0135 | 1.90 |
| Total Estimated Revenues to Fund Adopted Budget | | 0004 | 475,311.00 |