



# Budget Report

## FY 2026

16 Gallatin

Submit ID: 0348-51167141

0348 Manhattan High School

### Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)

Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)

County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)

County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

### District ANB And Taxable Valuation

|           | ANB |     | Taxable Valuation |
|-----------|-----|-----|-------------------|
|           | EL  | HS  |                   |
| District: | N/A | 249 | 22,383,419        |

\* 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:

Ann Heisler

(Signature)

(Date)

Chairperson, School Trustees:

Rob Brownell

(Signature)

(Date)

County Superintendent:

John Nielson

(Signature)

(Date)

Chairperson, County Commissioners:

(Print)

(Signature)

(Date)

Name of Contact:

(Print)

(Signature)

(Phone)



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## Summary

| Fund<br>[A]                    | Adopted<br>Budget<br>[B] | Total<br>Reserves<br>(961-966)<br>[C] | Reserve<br>Limit<br>[D] | % of<br>Adopted<br>Budget<br>Reserved<br>(C/B) x 100<br>[E] | Unreserved<br>Fund Balance<br>Reappropriated<br>(970)<br>[F] | Other<br>Revenue<br>[G] | District<br>Property Tax<br>Requirements<br>(B - F - G = H)<br>If < 0, enter 0<br>[H] | District Mill<br>Levies<br>H / (TV x .001)<br>[I] |
|--------------------------------|--------------------------|---------------------------------------|-------------------------|-------------------------------------------------------------|--------------------------------------------------------------|-------------------------|---------------------------------------------------------------------------------------|---------------------------------------------------|
| 01 General                     | 2,770,578.44             | 292,763.23                            | 10%                     | 10.57%                                                      | 28,083.14                                                    | 1,939,682.26            | 802,813.04                                                                            | 35.87                                             |
| 10 Transportation              | 217,124.90               | 43,424.98                             | 20%                     | 20.00%                                                      | 9,397.53                                                     | 48,233.88               | 159,493.49                                                                            | 7.13                                              |
| 11 Bus Depreciation<br>Reserve | 126,414.45               | 0.00                                  | N/A                     | 0.00%                                                       | 106,414.45                                                   | 0.00                    | 20,000.00                                                                             | 0.89                                              |
| 13 Tuition                     | 10,548.36                |                                       | N/A                     |                                                             | 2,494.53                                                     | 0.00                    | 8,053.83                                                                              | 0.36                                              |
| 14 Retirement                  | 471,000.00               | 94,200.00                             | 20%                     | 20.00%                                                      | 152,049.84                                                   | 318,950.16              |                                                                                       |                                                   |
| 17 Adult Education             | 15,000.00                | 5,250.00                              | 35%                     | 35.00%                                                      | 9,241.62                                                     | 0.00                    | 5,758.38                                                                              | 0.26                                              |
| 19 Non-Operating               | 0.00                     | 0.00                                  | N/A                     | 0.00%                                                       | 0.00                                                         | 0.00                    | 0.00                                                                                  | 0.00                                              |
| 28 Technology                  | 109,755.25               | 0.00                                  | N/A                     | 0.00%                                                       | 52,830.67                                                    | 1,924.58                | 55,000.00                                                                             | 2.46                                              |
| 29 Flexibility                 | 40,396.50                | 0.00                                  | N/A                     | 0.00%                                                       | 11,041.88                                                    | 29,354.62               | 0.00                                                                                  | 0.00                                              |
| 61 Building Reserve            | 186,606.78               | 0.00                                  | N/A                     | 0.00%                                                       | 117,396.78                                                   | 50,133.98               | 19,076.02                                                                             | 0.85                                              |
| Total of All Funds             | 3,947,424.68             | 435,638.21                            |                         |                                                             | 488,950.44                                                   | 2,388,279.48            | 1,070,194.76                                                                          | 47.82                                             |

|                  |            |      |          |       |           |      |            |       |
|------------------|------------|------|----------|-------|-----------|------|------------|-------|
| 50 Debt Service  |            |      |          |       |           |      |            |       |
| Tax Jurisdiction |            |      |          |       |           |      |            |       |
| 800              | 906,000.00 | 0.00 | 20-9-438 | 0.00% | 31,434.04 | 0.00 | 874,565.96 | 39.07 |



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## General Fund Limits And Reserves Worksheet

### PART I. Certified Budget Data

#### ANB By Budget Unit:

H1

MANHATTAN HS 9-12

249

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

|    |                                                             |       |              |
|----|-------------------------------------------------------------|-------|--------------|
| A. | Direct State Aid                                            | (I-A) | 1,081,693.51 |
| B. | Mandatory Non-isolated Levy                                 | (I-B) | 0.00         |
| C. | Quality Educator                                            | (I-C) | 182,174.15   |
| D. | At Risk Student                                             | (I-D) | 3,711.83     |
| E. | Indian Education For All                                    | (I-E) | 6,317.13     |
| F. | American Indian Achievement Gap                             | (I-F) | 747.00       |
| G. | Data For Achievement                                        | (I-G) | 6,048.21     |
| H. | State Special Education Allowable Cost Payment to Districts | (I-H) | 76,812.12    |
| I. | State Special Education Related-Services Payment To Coop    | (I-I) | 0.00         |
| J. | District GTB Subsidy Per Elementary Base Mill               | (I-J) | N/A          |
| K. | District GTB Subsidy Per High School Base Mill              | (I-K) | 39,440.00    |

### PART II. General Fund Budget Limits

#### Prior Year Budget Data:

|    |                                       |        |              |
|----|---------------------------------------|--------|--------------|
| A. | ANB                                   | (II-A) | 254          |
| B. | BASE Budget Limit                     | (II-B) | 2,115,487.79 |
| C. | Maximum Budget Limit                  | (II-C) | 2,632,373.74 |
| D. | Over-BASE Levy As Submitted on Budget | (II-D) | 508,126.35   |
| E. | Adopted Budget                        | (II-E) | 2,623,614.14 |

#### Current Year Budget Data:

|    |                                              |        |              |
|----|----------------------------------------------|--------|--------------|
| F. | % Special Education in Maximum Budget        | (II-F) | 100%         |
| G. | BASE Budget (Minimum Budget Amount Required) | (II-G) | 2,242,452.09 |
| H. | Maximum Budget Limit                         | (II-H) | 2,875,656.25 |
| I. | Highest Budget Without a Vote                | (II-I) | 2,770,578.44 |
| J. | Highest Budget                               | (II-J) | 2,875,656.25 |
| K. | Highest Voted Amount                         | (II-K) | 105,077.81   |
| L. | Amount Approved on Ballot by Voters          | (II-L) | 0.00         |
| M. | Adopted Budget                               | (II-M) | 2,770,578.44 |



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

|    |                                                     |          |            |
|----|-----------------------------------------------------|----------|------------|
| A. | Operating Reserve (961)                             | (III-A)  | 277,057.84 |
| B. | TIF Operating Reserve (962)                         | (III-B)  | 0.00       |
| C. | Excess Reserves                                     | (III-C)  | 15,705.39  |
| 1. | Reserve For Protested/Delinquent Taxes (963)        | (III-C1) | 15,705.39  |
| 2. | Reserve For Tax Audit Receipts (964)                | (III-C2) | 0.00       |
| D. | Unreserved Fund Balance Reappropriated (970)        | (III-D)  | 28,083.14  |
| 1. | Prior Year Excess Reserves Funding Over-BASE (970a) | (III-D1) | 20,000.00  |
| 2. | Remaining Fund Balance Available (970b)             | (III-D2) | 8,083.14   |
| 3. | TIF Fund Balance Reappropriated (970c)              | (III-D3) | 0.00       |
| E. | TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)       | (III-E)  | 320,846.37 |

## PART V. General Fund Worksheet

### General Fund Budget:

|    |                             |        |              |
|----|-----------------------------|--------|--------------|
| A. | Adopted General Fund Budget | (V-A)  | 2,770,578.44 |
| 1. | BASE Budget Limit           | (V-A1) | 2,242,452.09 |
| 2. | Over-BASE Budget            | (V-A2) | 528,126.35   |

### Funding The BASE Budget:

|     |                                                     |        |              |
|-----|-----------------------------------------------------|--------|--------------|
| B.  | Direct State Aid                                    | (V-B)  | 1,081,693.51 |
| 1.  | Direct State Aid Paid By State                      | (V-B1) | 1,081,693.51 |
| 2.  | Direct State Aid Paid By Non-Isolated District      | (V-B2) | 0.00         |
| C.  | Quality Educator                                    | (V-C)  | 182,174.15   |
| D.  | At Risk Student                                     | (V-D)  | 3,711.83     |
| E.  | Indian Education For All                            | (V-E)  | 6,317.13     |
| F.  | American Indian Achievement Gap                     | (V-F)  | 747.00       |
| G.  | Data For Achievement                                | (V-G)  | 6,048.21     |
| H.  | Special Education Allowable Cost Payment            | (V-H)  | 76,812.12    |
| I.  | Remaining Fund Balance Available                    | (V-I)  | 8,083.14     |
| J.  | Non-Levy Revenue and Funding Sources                | (V-J)  | 31,201.51    |
| 1.  | Actual Non-Levy Revenue                             | (V-J1) | 13,445.93    |
| 2.  | Anticipated Non-Levy Revenue                        | (V-J2) | 0.00         |
| 3.  | TIF Applied To BASE Budget                          | (V-J3) | 0.00         |
| 4.  | Tuition                                             | (V-J4) | 17,755.58    |
| K.  | Other Non-Levy Revenue and Funding Sources          | (V-K)  | 0.00         |
| L.  | BASE Levy Requirements                              | (V-L)  | 845,663.49   |
| 1.  | State - Guaranteed Tax Base Aid                     | (V-L1) | 550,976.80   |
| 2.* | District Property Tax Levy To Fund BASE (BASE Levy) | (V-L2) | 294,686.69   |
| M.  | **Subtotal of BASE Budget Revenue                   | (V-M)  | 2,242,452.09 |

### 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)  | 20,000.00 |
| 1. | Prior Year Excess Reserves Reappropriated (Over-BASE Only)     | (V-O1) | 20,000.00 |
| 2. | Flexible Non-Voted Levy Authority Transferred from Other Funds | (V-O2) | 0.00      |



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|                     |                                                                          |        |       |            |
|---------------------|--------------------------------------------------------------------------|--------|-------|------------|
| 3.                  | Oil & Gas Revenues                                                       | (V-O3) | 0.00  |            |
| 4.                  | TIF Applied To Over-BASE Budget                                          | (V-O4) | 0.00  |            |
| P.                  | District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF) | (V-P)  |       | 508,126.35 |
| Q.                  | Subtotal of Over-BASE Revenue and Funding Sources                        | (V-Q)  |       | 528,126.35 |
| <b>Mill Levies:</b> |                                                                          |        |       |            |
| R.                  | District Non-Isolated Mills                                              | (V-R)  |       | 0.00       |
| S.                  | BASE Mills - Elementary                                                  | (V-S)  |       | 0.00       |
| T.                  | BASE Mills - High School                                                 | (V-T)  |       | 13.17      |
| U.                  | Over-BASE Mills                                                          | (V-U)  |       | 22.70      |
| 1.                  | District Property Tax Levy Mills                                         | (V-U1) | 22.70 |            |
| 2.                  | Flexible Non-Voted Levy Authority                                        | (V-U2) | 0.00  |            |
| V.                  | Total General Fund Mills                                                 | (V-V)  |       | 35.87      |

\* 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 | 2,770,578.44 |
|----------------|------|--------------|

### Budget Uses

|                             |       |              |
|-----------------------------|-------|--------------|
| Expenditure Budget          | 0002  | 2,770,578.44 |
| Add To Fund Balance         | 0003  | 0.00         |
| TIF Fund Balance for Budget | TFS47 | 0.00         |

### Estimated Funding Sources

|                                                             |      |              |
|-------------------------------------------------------------|------|--------------|
| Unreserved Fund Balance Reappropriated                      | 0970 | 28,083.14    |
| Direct State Aid                                            | 3110 | 1,081,693.51 |
| Quality Educator                                            | 3111 | 182,174.15   |
| At Risk Student                                             | 3112 | 3,711.83     |
| Indian Education For All                                    | 3113 | 6,317.13     |
| American Indian Achievement Gap                             | 3114 | 747.00       |
| State Special Education Allowable Cost Payment to Districts | 3115 | 76,812.12    |
| Data For Achievement                                        | 3116 | 6,048.21     |
| State - Guaranteed Tax Base Aid                             | 3120 | 550,976.80   |

### Actual Non-levy Revenue and Funding Sources

|                                                   |      |           |
|---------------------------------------------------|------|-----------|
| Tax Title and Property Sales                      | 1130 | 0.00      |
| Interest Earnings                                 | 1510 | 13,205.74 |
| Revenue from Community Services Activities        | 1800 | 0.00      |
| Other Revenue from Local Sources                  | 1900 | 240.19    |
| 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      |

### Tuition Revenue Used to Fund BASE Budget

|                                             |      |           |
|---------------------------------------------|------|-----------|
| Individual Tuition                          | 1310 | 0.00      |
| Tuition from School Districts Within State  | 1320 | 17,755.58 |
| Tuition from School Districts Outside State | 1330 | 0.00      |
| State - Tuition for State Placement         | 3117 | 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 |

## 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) | 294,686.69 |              |
| Over-BASE Levy                                  | 1110(c) | 508,126.35 |              |
| District Tax Levy                               | 1110    |            | 802,813.04   |
| Total Estimated Revenues to Fund Adopted Budget | 0004    |            | 2,770,578.44 |
| Estimated Revenues Exceeding Adopted Budget     | 0004a   |            | 0.00         |



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## 10 Transportation Fund

|                                                               |       |            |
|---------------------------------------------------------------|-------|------------|
| Adopted Budget                                                | 0001  | 217,124.90 |
| <b>Budget Uses</b>                                            |       |            |
| Expenditure Budget                                            | 0002  | 217,124.90 |
| Add To Fund Balance                                           | 0003  | 0.00       |
| <b>Transportation Schedule Data</b>                           |       |            |
| On-Schedule                                                   | 0005  | 43,848.98  |
| Contingency                                                   | 0006  | 4,384.90   |
| Over-Schedule                                                 | 0011  | 168,891.02 |
| Fund Balance for Budget                                       | TFS48 | 52,822.51  |
| Operating Reserve                                             | 0961  | 43,424.98  |
| Unreserved Fund Balance Reappropriated                        | 0970  | 9,397.53   |
| <b>Estimated Funding Sources</b>                              |       |            |
| 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 - 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       |
| <b>Reimbursements</b>                                         |       |            |
| County On-Schedule Transportation Reimbursement               | 2220  | 12,058.47  |
| State - On-Schedule Transportation Reimbursement              | 3210  | 36,175.41  |
| District Tax Levy                                             | 1110  | 159,493.49 |
| District Mills                                                | 999   | 7.13       |
| Total Estimated Revenues to Fund Adopted Budget               | 0004  | 217,124.90 |
| Estimated Revenues Exceeding Adopted Budget                   | 0004a | 0.00       |



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## 11 Bus Depreciation Reserve Fund

|                                                             |       |            |
|-------------------------------------------------------------|-------|------------|
| Adopted Budget                                              | 0001  | 126,414.45 |
| <b>Budget Uses</b>                                          |       |            |
| Expenditure Budget                                          | 0002  | 126,414.45 |
| Add To Fund Balance                                         | 0003  | 0.00       |
| TIF Fund Balance for Budget                                 | TFS47 | 0.00       |
| Fund Balance for Budget                                     | TFS48 | 106,414.45 |
| Operating Reserve                                           | 0961  | 0.00       |
| Unreserved Fund Balance Reappropriated                      | 0970  | 106,414.45 |
| TIF Fund Balance Reappropriated                             | 0973  | 0.00       |
| <b>Estimated Funding Sources</b>                            |       |            |
| 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       |
| Use Estimated Non-levy Revenue to Lower Levies? (Yes or No) |       | No         |
| District Tax Levy                                           | 1110  | 20,000.00  |
| District Mills                                              | 999   | 0.89       |
| Total Estimated Revenues to Fund Adopted Budget             | 0004  | 126,414.45 |

### Asset Information

| Asset ID                    | Year Of Purchase | Original Cost | Depreciated Thru Last Year | 20% Limit | Amount Depreciated |
|-----------------------------|------------------|---------------|----------------------------|-----------|--------------------|
| 2012 BUS IC CORP MODEL 3000 | 2020             | 50,000.00     | 50,000.00                  | 10,000.00 | 10,000.00          |
| 2014 BUS IC CORP MODEL 3000 | 2020             | 50,000.00     | 50,000.00                  | 10,000.00 | 10,000.00          |
| <b>Total</b>                |                  |               |                            |           | 20,000.00          |



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## 13 Tuition Fund

|                                                 |       |           |
|-------------------------------------------------|-------|-----------|
| Adopted Budget                                  | 0001  | 10,548.36 |
| <b>Budget Uses</b>                              |       |           |
| Expenditure Budget                              | 0002  | 10,548.36 |
| Add To Fund Balance                             | 0003  | 0.00      |
| Fund Balance for Budget                         | TFS48 | 2,494.53  |
| Unreserved Fund Balance Reappropriated          | 0970  | 2,494.53  |
| <b>Estimated Funding Sources</b>                |       |           |
| 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  | 8,053.83  |
| District Mills                                  | 999   | 0.36      |
| Total Estimated Revenues to Fund Adopted Budget | 0004  | 10,548.36 |
| Estimated Revenues Exceeding Adopted Budget     | 0004a | 0.00      |



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## 14 Retirement Fund

|                                                 |       |            |
|-------------------------------------------------|-------|------------|
| Adopted Budget                                  | 0001  | 471,000.00 |
| <b>Budget Uses</b>                              |       |            |
| Expenditure Budget                              | 0002  | 471,000.00 |
| Add To Fund Balance                             | 0003  | 0.00       |
| Fund Balance for Budget                         | TFS48 | 246,249.84 |
| Operating Reserve                               | 0961  | 94,200.00  |
| Unreserved Fund Balance Reappropriated          | 0970  | 152,049.84 |
| <b>Estimated Funding Sources</b>                |       |            |
| 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  | 318,950.16 |
| Total Estimated Revenues to Fund Adopted Budget | 0004  | 471,000.00 |
| Estimated Revenues Exceeding Adopted Budget     | 0004a | 0.00       |



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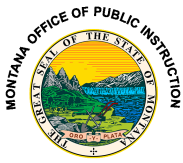
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## 17 Adult Education Fund

|                                                 |       |           |
|-------------------------------------------------|-------|-----------|
| Adopted Budget                                  | 0001  | 15,000.00 |
| <b>Budget Uses</b>                              |       |           |
| Expenditure Budget                              | 0002  | 15,000.00 |
| Add To Fund Balance                             | 0003  | 0.00      |
| Fund Balance for Budget                         | TFS48 | 14,491.62 |
| Operating Reserve                               | 0961  | 5,250.00  |
| Unreserved Fund Balance Reappropriated          | 0970  | 9,241.62  |
| <b>Estimated Funding Sources</b>                |       |           |
| 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  | 5,758.38  |
| District Mills                                  | 999   | 0.26      |
| Total Estimated Revenues to Fund Adopted Budget | 0004  | 15,000.00 |
| Estimated Revenues Exceeding Adopted Budget     | 0004a | 0.00      |



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Submit ID: 0348-51167141

0348 Manhattan High School

## 19 Non-Operating Fund

|                                                  |       |      |
|--------------------------------------------------|-------|------|
| Adopted Budget                                   | 0001  | 0.00 |
| <b>Budget Uses</b>                               |       |      |
| Expenditure Budget                               | 0002  | 0.00 |
| Add To Fund Balance                              | 0003  | 0.00 |
| <b>Transportation Schedule Data</b>              |       |      |
| 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 |
| <b>Estimated Funding Sources</b>                 |       |      |
| 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 |
| <b>Reimbursements</b>                            |       |      |
| 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 |



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## 28 Technology Fund

|                                                 |       |            |
|-------------------------------------------------|-------|------------|
| Adopted Budget                                  | 0001  | 109,755.25 |
| <b>Budget Uses</b>                              |       |            |
| Expenditure Budget                              | 0002  | 109,755.25 |
| Add To Fund Balance                             | 0003  | 0.00       |
| TIF Fund Balance for Budget                     | TFS47 | 0.00       |
| Fund Balance for Budget                         | TFS48 | 52,830.67  |
| Operating Reserve                               | 0961  | 0.00       |
| Unreserved Fund Balance Reappropriated          | 0970  | 52,830.67  |
| TIF Fund Balance Reappropriated                 | 0973  | 0.00       |
| <b>Estimated Funding Sources</b>                |       |            |
| 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       |
| State - Technology Aid                          | 3281  | 1,924.58   |
| District Tax Levy                               | 1110  | 55,000.00  |
| District Mills                                  | 999   | 2.46       |
| Total Estimated Revenues to Fund Adopted Budget | 0004  | 109,755.25 |
| Estimated Revenues Exceeding Adopted Budget     | 0004a | 0.00       |



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## 29 Flexibility Fund

|                                                 |       |           |
|-------------------------------------------------|-------|-----------|
| Adopted Budget                                  | 0001  | 40,396.50 |
| <b>Budget Uses</b>                              |       |           |
| Expenditure Budget                              | 0002  | 40,396.50 |
| Add To Fund Balance                             | 0003  | 0.00      |
| Fund Balance for Budget                         | TFS48 | 11,041.88 |
| Operating Reserve                               | 0961  | 0.00      |
| Unreserved Fund Balance Reappropriated          | 0970  | 11,041.88 |
| <b>Estimated Funding Sources</b>                |       |           |
| 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      |
| State - Transformational Learning Aid           | 3760  | 0.00      |
| State - Advanced Opportunity Aid                | 3770  | 29,354.62 |
| 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  | 40,396.50 |
| Estimated Revenues Exceeding Adopted Budget     | 0004a | 0.00      |



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## 50 Debt Service Fund

800

|                |      |               |
|----------------|------|---------------|
| Taxable Value  |      | 22,383,419.00 |
| Adopted Budget | 0001 | 906,000.00    |

### Budget Uses

|                                        |       |            |
|----------------------------------------|-------|------------|
| Expenditure Budget                     | 0002  | 906,000.00 |
| Add To Fund Balance                    | 0003  | 0.00       |
| TIF Fund Balance for Budget            | TFS47 | 0.00       |
| Fund Balance for Budget                | TFS48 | 31,434.04  |
| Fund Balance In Sinking Fund           | 0960  | 0.00       |
| Operating Reserve                      | 0961  | 0.00       |
| Unreserved Fund Balance Reappropriated | 0970  | 31,434.04  |
| 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  | 874,565.96 |
| Jurisdiction Mills                              | 999   | 39.07      |
| Total Estimated Revenues to Fund Adopted Budget | 0004  | 906,000.00 |
| Estimated Revenues Exceeding Adopted Budget     | 0004a | 0.00       |

### Bond Issues

| Issue Type                             | Issue Date | Maturity Date | Issue Amount | Outstanding 6/30/26 | Principal  | Interest   | Agent Fees |
|----------------------------------------|------------|---------------|--------------|---------------------|------------|------------|------------|
| High School Bond                       | 09/22/2016 | 06/30/2036    | 8,825,000.00 | 5,115,000.00        | 410,000.00 | 221,600.00 | 500.00     |
| High School Bond                       | 01/04/2017 | 06/30/2036    | 3,575,000.00 | 2,200,000.00        | 180,000.00 | 93,400.00  | 500.00     |
| <b>Total Bond Requirements</b>         |            |               |              |                     |            |            | 906,000.00 |
| <b>Total Debt Service Requirements</b> |            |               |              |                     |            | 0002       | 906,000.00 |



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## 61 Building Reserve Fund

|                                                             |         |           |            |
|-------------------------------------------------------------|---------|-----------|------------|
| Adopted Budget                                              |         | 0001      | 186,606.78 |
| <b>Budget Uses</b>                                          |         |           |            |
| Expenditure Budget                                          |         | 0002      | 186,606.78 |
| Add To Fund Balance                                         |         | 0003      | 0.00       |
| TIF Fund Balance for Budget                                 |         | TFS47     | 0.00       |
| Fund Balance for Budget                                     |         | TFS48     | 117,396.78 |
| Operating Reserve                                           |         | 0961      | 0.00       |
| Unreserved Fund Balance Reappropriated                      |         | 0970      | 117,396.78 |
| TIF Fund Balance Reappropriated                             |         | 0973      | 0.00       |
| <b>Estimated Funding Sources</b>                            |         |           |            |
| 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      | 50,133.98  |
| 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) | 19,076.02 |            |
| District Tax Levy                                           |         | 1110      | 19,076.02  |
| District Mills                                              |         | 999       | 0.85       |
| Building Reserve Voted Mills                                |         | 0134      | 0.00       |
| Building Reserve Permissive Mills                           |         | 0135      | 0.85       |
| Total Estimated Revenues to Fund Adopted Budget             |         | 0004      | 186,606.78 |