Budget Report
FY 2027

45 Sanders

Submit ID: 0804-62201346

0804 Thompson 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:	* 321	N/A	21,199,216

* 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: Stacy Milner

(Signature) (Date)

Chairperson, School Trustees: Sandra Muster

(Signature) (Date)

County Superintendent: Alisa Garcia

(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	2,845,042.99	282,158.50	10%	9.92%	0.00	2,435,922.98	409,120.01	19.30
10 Transportation	775,000.00	155,000.00	20%	20.00%	0.00	250,714.44	524,285.56	24.73
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	421,260.00		N/A		405.73	0.00	420,854.27	19.85
14 Retirement	500,000.00	100,000.00	20%	20.00%	134,621.52	365,378.48		
17 Adult Education	17,000.00	5,950.00	35%	35.00%	12,899.53	0.00	4,100.47	0.19
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	81,142.25	0.00	N/A	0.00%	29,115.41	2,026.84	50,000.00	2.36
29 Flexibility	26.76	0.00	N/A	0.00%	26.76	0.00	0.00	0.00
61 Building Reserve	348,000.51	0.00	N/A	0.00%	270,510.51	48,472.52	29,017.48	1.37
Total of All Funds	4,987,472.51	543,108.50			447,579.46	3,102,515.26	1,437,377.79	67.80

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2027

45 Sanders

Submit ID: 0804-62201346

0804 Thompson Falls Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	THOMPSON FALLS K-6	247 *
M1	THOMPSON FALLS 7-8	74 *

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

A.	Direct State Aid	(I-A)	1,102,691.92
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	211,630.72
D.	At Risk Student	(I-D)	18,132.93
E.	Indian Education For All	(I-E)	8,387.73
F.	American Indian Achievement Gap	(I-F)	4,608.00
G.	Data For Achievement	(I-G)	8,031.42
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	123,756.08
I.	State Special Education Related-Services Payment To Coop	(I-I)	17,862.06
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
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)	326
B.	BASE Budget Limit	(II-B)	2,327,251.69
C.	Maximum Budget Limit	(II-C)	2,871,089.52
D.	Over-BASE Levy As Submitted on Budget	(II-D)	409,120.01
E.	Adopted Budget	(II-E)	2,736,371.70

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,404,691.98
H.	Maximum Budget Limit	(II-H)	2,977,403.88
I.	Highest Budget Without a Vote	(II-I)	2,845,042.99
J.	Highest Budget	(II-J)	2,977,403.88
K.	Highest Voted Amount	(II-K)	132,360.89
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,845,042.99

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

A.	Operating Reserve (961)	(III-A)		282,158.50
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)		282,158.50

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,845,042.99
1.	BASE Budget Limit	(V-A1)	2,404,691.98	
2.	Over-BASE Budget	(V-A2)	440,351.01	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,102,691.92
1.	Direct State Aid Paid By State	(V-B1)	1,102,691.92	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		211,630.72
D.	At Risk Student	(V-D)		18,132.93
E.	Indian Education For All	(V-E)		8,387.73
F.	American Indian Achievement Gap	(V-F)		4,608.00
G.	Data For Achievement	(V-G)		8,031.42
H.	Special Education Allowable Cost Payment	(V-H)		123,756.08
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		24,200.73
1.	Actual Non-Levy Revenue	(V-J1)	24,200.73	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		903,252.45
1.	Elementary County BASE Distribution	(V-L1)	903,252.45	
2.	High School County BASE Distribution	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,404,691.98

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)		31,231.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	

	5. Tuition	(V-O5)	31,231.00	
	6. School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		409,120.01
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		440,351.01

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		19.30
	1. District Property Tax Levy Mills	(V-S1)	19.30	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		19.30

* 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

Budget Report
FY 2027

45 Sanders

Submit ID: 0804-62201346

0804 Thompson Falls Elem

01 General Fund

Adopted Budget	0001	2,845,042.99

Budget Uses

Expenditure Budget	0002	2,845,042.99
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	1,102,691.92
Quality Educator	3111	211,630.72
At Risk Student	3112	18,132.93
Indian Education For All	3113	8,387.73
American Indian Achievement Gap	3114	4,608.00
State Special Education Allowable Cost Payment to Districts	3115	123,756.08
Data For Achievement	3116	8,031.42
Elementary County BASE Distribution	2250	903,252.45
High School County BASE Distribution	2260	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	24,200.73
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2027
45 Sanders

Submit ID: 0804-62201346

0804 Thompson Falls Elem

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	31,231.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	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		
Over-BASE Levy	1110(c)	409,120.01		
District Tax Levy			1110	409,120.01
Total Estimated Revenues to Fund Adopted Budget			0004	2,845,042.99
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	775,000.00

Budget Uses

Expenditure Budget	0002	775,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	227,922.23
Contingency	0006	22,792.22
Over-Schedule	0011	524,285.55
Fund Balance for Budget	TFS48	155,000.00
Operating Reserve	0961	155,000.00
Unreserved Fund Balance Reappropriated	0970	0.00

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 - 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	62,678.61
State - On-Schedule Transportation Reimbursement	3210	188,035.83
District Tax Levy	1110	524,285.56
District Mills	999	24.73
Total Estimated Revenues to Fund Adopted Budget	0004	775,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
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
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2027
45 Sanders

Submit ID: 0804-62201346

0804 Thompson Falls Elem

13 Tuition Fund

Adopted Budget	0001	421,260.00

Budget Uses

Expenditure Budget	0002	420,854.27
Add To Fund Balance	0003	405.73
Fund Balance for Budget	TFS48	405.73
Unreserved Fund Balance Reappropriated	0970	405.73

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	420,854.27
District Mills	999	19.85
Total Estimated Revenues to Fund Adopted Budget	0004	421,260.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	500,000.00

Budget Uses

Expenditure Budget	0002	365,378.48
Add To Fund Balance	0003	134,621.52
Fund Balance for Budget	TFS48	234,621.52
Operating Reserve	0961	100,000.00
Unreserved Fund Balance Reappropriated	0970	134,621.52

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	365,378.48
Total Estimated Revenues to Fund Adopted Budget	0004	500,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

45 Sanders

Submit ID: 0804-62201346

0804 Thompson Falls Elem

17 Adult Education Fund

Adopted Budget	0001	17,000.00

Budget Uses

Expenditure Budget	0002	4,100.47
Add To Fund Balance	0003	12,899.53
Fund Balance for Budget	TFS48	18,849.53
Operating Reserve	0961	5,950.00
Unreserved Fund Balance Reappropriated	0970	12,899.53

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	4,100.47
District Mills	999	0.19
Total Estimated Revenues to Fund Adopted Budget	0004	17,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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 2027
45 Sanders

Submit ID: 0804-62201346

0804 Thompson Falls Elem

28 Technology Fund

Adopted Budget	0001	81,142.25

Budget Uses

Expenditure Budget	0002	52,026.84
Add To Fund Balance	0003	29,115.41
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	29,115.41
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	29,115.41
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
State - Technology Aid	3281	2,026.84
District Tax Levy	1110	50,000.00
District Mills	999	2.36
Total Estimated Revenues to Fund Adopted Budget	0004	81,142.25
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	26.76

Budget Uses

Expenditure Budget	0002	26.76
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	26.76
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	26.76

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
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	26.76
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
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
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

45 Sanders

Submit ID: 0804-62201346

0804 Thompson Falls Elem

61 Building Reserve Fund

Adopted Budget		0001	348,000.51

Budget Uses

Expenditure Budget		0002	77,490.00
Add To Fund Balance		0003	270,510.51
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	270,510.51
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	270,510.51
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	48,472.52
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	
District Tax Levy		1110	29,017.48
District Mills		999	1.37
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.37
Total Estimated Revenues to Fund Adopted Budget		0004	348,000.51