Budget Report
FY 2027

45 Sanders

Submit ID: 0805-75835925

0805 Thompson Falls H S

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	*	187	21,682,713

* 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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45 Sanders

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0805 Thompson Falls H S

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	2,212,126.31	219,081.85	10%	9.90%	0.00	1,851,965.01	360,161.30	16.61
10 Transportation	465,000.00	93,000.00	20%	20.00%	0.00	162,789.40	302,210.60	13.94
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	164,933.00		N/A		21,731.79	0.00	143,201.21	6.60
14 Retirement	350,000.00	70,000.00	20%	20.00%	118,320.60	231,679.40		
17 Adult Education	17,000.00	5,950.00	35%	35.00%	12,335.71	0.00	4,664.29	0.22
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	78,308.14	0.00	N/A	0.00%	26,781.85	1,526.29	50,000.00	2.31
29 Flexibility	13.85	0.00	N/A	0.00%	13.85	0.00	0.00	0.00
61 Building Reserve	160,307.54	0.00	N/A	0.00%	97,540.84	47,734.33	15,032.37	0.69
Total of All Funds	3,447,688.84	388,031.85			276,724.64	2,295,694.43	875,269.77	40.37

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: 0805-75835925

0805 Thompson Falls H S

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 THOMPSON FALLS HS 9-12 187 *

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

A.	Direct State Aid	(I-A)	879,993.93
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	124,983.68
D.	At Risk Student	(I-D)	10,869.23
E.	Indian Education For All	(I-E)	4,886.31
F.	American Indian Achievement Gap	(I-F)	1,024.00
G.	Data For Achievement	(I-G)	4,678.74
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	61,031.82
I.	State Special Education Related-Services Payment To Coop	(I-I)	9,998.26
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	198
B.	BASE Budget Limit	(II-B)	1,833,008.73
C.	Maximum Budget Limit	(II-C)	2,270,398.89
D.	Over-BASE Levy As Submitted on Budget	(II-D)	360,161.30
E.	Adopted Budget	(II-E)	2,193,170.03

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,810,819.01
H.	Maximum Budget Limit	(II-H)	2,269,866.78
I.	Highest Budget Without a Vote	(II-I)	2,212,126.31
J.	Highest Budget	(II-J)	2,269,866.78
K.	Highest Voted Amount	(II-K)	57,740.47
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,212,126.31

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

A.	Operating Reserve (961)	(III-A)		219,081.85
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)		219,081.85

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,212,126.31
1.	BASE Budget Limit	(V-A1)	1,810,819.01	
2.	Over-BASE Budget	(V-A2)	401,307.30	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		879,993.93
1.	Direct State Aid Paid By State	(V-B1)	879,993.93	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		124,983.68
D.	At Risk Student	(V-D)		10,869.23
E.	Indian Education For All	(V-E)		4,886.31
F.	American Indian Achievement Gap	(V-F)		1,024.00
G.	Data For Achievement	(V-G)		4,678.74
H.	Special Education Allowable Cost Payment	(V-H)		61,031.82
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		16,800.94
1.	Actual Non-Levy Revenue	(V-J1)	16,800.94	
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)		706,550.36
1.	Elementary County BASE Distribution	(V-L1)	0.00	
2.	High School County BASE Distribution	(V-L2)	706,550.36	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,810,819.01

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)		41,146.00
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)	41,146.00	
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)		360,161.30
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		401,307.30

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		16.61
1.	District Property Tax Levy Mills	(V-S1)	16.61	
2.	Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		16.61

* 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: 0805-75835925

0805 Thompson Falls H S

01 General Fund

Adopted Budget	0001	2,212,126.31

Budget Uses

Expenditure Budget	0002	2,212,126.31
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	879,993.93
Quality Educator	3111	124,983.68
At Risk Student	3112	10,869.23
Indian Education For All	3113	4,886.31
American Indian Achievement Gap	3114	1,024.00
State Special Education Allowable Cost Payment to Districts	3115	61,031.82
Data For Achievement	3116	4,678.74
Elementary County BASE Distribution	2250	0.00
High School County BASE Distribution	2260	706,550.36

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	16,800.94
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: 0805-75835925

0805 Thompson Falls H S

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	41,146.00
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)	360,161.30		
District Tax Levy			1110	360,161.30
Total Estimated Revenues to Fund Adopted Budget			0004	2,212,126.31
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2027

45 Sanders

Submit ID: 0805-75835925

0805 Thompson Falls H S

10 Transportation Fund

Adopted Budget	0001	465,000.00

Budget Uses

Expenditure Budget	0002	465,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	147,990.37
Contingency	0006	14,799.04
Over-Schedule	0011	302,210.59
Fund Balance for Budget	TFS48	93,000.00
Operating Reserve	0961	93,000.00
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	40,697.35
State - On-Schedule Transportation Reimbursement	3210	122,092.05
District Tax Levy	1110	302,210.60
District Mills	999	13.94
Total Estimated Revenues to Fund Adopted Budget	0004	465,000.00
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

13 Tuition Fund

Adopted Budget	0001	164,933.00

Budget Uses

Expenditure Budget	0002	143,201.21
Add To Fund Balance	0003	21,731.79
Fund Balance for Budget	TFS48	21,731.79
Unreserved Fund Balance Reappropriated	0970	21,731.79

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	143,201.21
District Mills	999	6.60
Total Estimated Revenues to Fund Adopted Budget	0004	164,933.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
45 Sanders

Submit ID: 0805-75835925

0805 Thompson Falls H S

14 Retirement Fund

Adopted Budget	0001	350,000.00

Budget Uses

Expenditure Budget	0002	231,679.40
Add To Fund Balance	0003	118,320.60
Fund Balance for Budget	TFS48	188,320.60
Operating Reserve	0961	70,000.00
Unreserved Fund Balance Reappropriated	0970	118,320.60

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	231,679.40
Total Estimated Revenues to Fund Adopted Budget	0004	350,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
45 Sanders

Submit ID: 0805-75835925

0805 Thompson Falls H S

17 Adult Education Fund

Adopted Budget	0001	17,000.00

Budget Uses

Expenditure Budget	0002	4,664.29
Add To Fund Balance	0003	12,335.71
Fund Balance for Budget	TFS48	18,285.71
Operating Reserve	0961	5,950.00
Unreserved Fund Balance Reappropriated	0970	12,335.71

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	4,664.29
District Mills	999	0.22
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

28 Technology Fund

Adopted Budget	0001	78,308.14

Budget Uses

Expenditure Budget	0002	51,526.29
Add To Fund Balance	0003	26,781.85
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	26,781.85
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	26,781.85
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	1,526.29
District Tax Levy	1110	50,000.00
District Mills	999	2.31
Total Estimated Revenues to Fund Adopted Budget	0004	78,308.14
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

45 Sanders

Submit ID: 0805-75835925

0805 Thompson Falls H S

29 Flexibility Fund

Adopted Budget	0001	13.85

Budget Uses

Expenditure Budget	0002	13.85
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	13.85
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	13.85

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	13.85
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
45 Sanders

Submit ID: 0805-75835925

0805 Thompson Falls H S

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: 0805-75835925

0805 Thompson Falls H S

61 Building Reserve Fund

Adopted Budget	0001	160,307.54

Budget Uses

Expenditure Budget	0002	70,971.40
Add To Fund Balance	0003	89,336.14
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	97,540.84
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	97,540.84
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	47,734.33
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	15,032.37
District Mills	999	0.69
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.69
Total Estimated Revenues to Fund Adopted Budget	0004	160,307.54