



**Budget Report
 FY2007-08
 07 Cascade
 0099 Great Falls H S**

Submit ID: 0099-87693088

Due Dates:

*Board of Trustees adopts Final Budget on or before August 15th (MCA 20-9-131)
 Board of Trustees transmits to County Supt. within 5 days (MCA 20-9-131)
 County Supt. transmits to County Commissioners, their approval needed by the 4th Monday in August (MCA 20-9-142)
 County Supt. transmits to Office of Public Instruction on or before the 2nd Monday in September (MCA 20-9-134)*

	District ANB And Taxable Valuation		Taxable Valuation
	<u>EL</u>	<u>HS</u>	
District:	N/A	3,699	99,943,212

* 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:

Robert Odermann

(Signature)

(Date)

Chairperson, School Trustees:

Laura Vukasin

(Signature)

(Date)

County Superintendent:

Jess Anderson

(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	22,020,523.00	1,812,159.32	10%	8.23%	0.00	15,824,397.38	6,196,125.62	61.99
10 Transportation	725,050.00	9,264.50	20%	1.28%	0.00	263,070.12	461,979.88	4.62
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	2,651,476.00	500,000.00	35%	18.86%	179,746.53	2,471,729.47		
17 Adult Education	185,225.00	60,000.00	35%	32.39%	56,189.94	51,221.93	77,813.13	0.78
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	290,000.00	23,841.05	N/A	8.22%	100,000.00	115,000.00	75,000.00	0.75
29 Flexibility	109,385.00	0.00	N/A	0.00%	101,933.27	7,451.73	0.00	0.00
61 Building Reserve	1,700.00	0.00	N/A	0.00%	1,613.31	86.69	0.00	0.00
Total of All Funds	25,983,359.00	2,405,264.87			439,483.05	18,732,957.32	6,810,918.63	68.14

50 Debt Service								
Tax Jurisdiction								
07-0099	0.00	0.00	20-9-438	0.00%	10,316.77	0.00	0.00	0.00



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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 GREAT FALLS HS 9-12 3,699

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

A.	Direct State Aid	(I-A)	9,207,502.90
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	847,903.19
D.	At Risk Student	(I-D)	48,202.55
E.	Indian Education For All	(I-E)	75,459.60
F.	American Indian Achievement Gap	(I-F)	79,200.00
G.	State Spec Ed Allowable Cost Pymt to Districts	(I-G)	792,822.01
H.	State Special Education Related-Services Payment To Coop	(I-H)	0.00
I.	District GTB Subsidy Per Elementary Base Mill	(I-I)	N/A
J.	District GTB Subsidy Per High School Base Mill	(I-J)	140,386.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	3,668
B.	BASE Budget Limit	(II-B)	17,756,640.84
C.	Maximum Budget Limit	(II-C)	22,081,475.00
D.	Over-BASE Levy As Submitted on Budget	(II-D)	2,758,020.16
E.	Adopted Budget	(II-E)	20,543,161.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	18,639,468.55
H.	Maximum Budget Limit	(II-H)	23,036,644.36
I.	Highest Budget Without a Vote	(II-I)	21,423,988.71
J.	Highest Budget	(II-J)	23,036,644.36
K.	Highest Voted Amount	(II-K)	1,612,655.65
L.	Amount Approved on Ballot by Voters	(II-L)	628,727.00
M.	Adopted Budget	(II-M)	22,020,523.00

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

A.	Operating Reserve (961)	(III-A)	1,812,159.32
B.	Excess Reserves	(III-B)	0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-B1)	0.00
2.	Reserve For Tax Audit Receipts (964)	(III-B2)	0.00
C.	Unreserved Fund Balance Reappropriated (970)	(III-C)	0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-C1)	0.00
2.	Remaining Fund Balance Available (970b)	(III-C2)	0.00
D.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-D)	1,812,159.32



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PART V. General Fund Worksheet

General Fund Budget:

A. Adopted General Fund Budget	(V-A)		22,020,523.00
1. BASE Budget Limit	(V-A1)	18,639,468.55	
2. Over-BASE Budget	(V-A2)	3,381,054.45	

Funding The BASE Budget:

B. Direct State Aid	(V-B)		9,207,502.90
1. Direct State Aid Paid By State	(V-B1)	9,207,502.90	
2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C. Quality Educator	(V-C)		847,903.19
D. At Risk Student	(V-D)		48,202.55
E. Indian Education For All	(V-E)		75,459.60
F. American Indian Achievement Gap	(V-F)		79,200.00
G. Special Education Allowable Cost Payment	(V-G)		792,822.01
H. Remaining Fund Balance Available	(V-H)		0.00
I. Non-Levy Revenue	(V-I)		755,633.15
1. Actual Non-Levy Revenue	(V-I1)	117,918.77	
2. Anticipated Non-Levy Revenue	(V-I2)	637,714.38	
J. Other Non-Levy Revenue	(V-J)		0.00
K. BASE Levy Requirements	(V-K)		6,832,745.15
1. State Guaranteed Tax Base Aid	(V-K1)	3,991,173.98	
2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-K2)	2,841,571.17	
L. Subtotal of BASE Budget Revenue	(V-L)		18,639,468.55

Funding The Over-BASE Budget:

M. Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-M)		0.00
N. Over-BASE Only Revenues	(V-N)		26,500.00
1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-N1)	0.00	
2. Tuition	(V-N2)	26,500.00	
O. District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)	(V-O)		3,354,554.45
P. Subtotal of Over-BASE Revenue	(V-P)		3,381,054.45

Mill Levies:

Q. District Non-Isolated Mills	(V-Q)		0.00
R. BASE Mills - Elementary	(V-R)		0.00
S. BASE Mills - High School	(V-S)		28.43
T. Over-BASE Mills	(V-T)		33.56
U. Total General Fund Mills	(V-U)		61.99

* Should be approximately equal to (Taxable Value X .001) X BASE Mills



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01 General Fund

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Adopted Budget_____	0001	22,020,523.00
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Budget Uses

Expenditure Budget_____	0002	22,020,523.00
Add To Fund Balance_____	0003	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated_____	0970	0.00
Direct State Aid_____	3110	9,207,502.90
Quality Educator_____	3111	847,903.19
At Risk Student_____	3112	48,202.55
Indian Education For All_____	3113	75,459.60
American Indian Achievement Gap_____	3114	79,200.00
State Spec Ed Allowable Cost Pymt to Districts_____	3115	792,822.01
State Guaranteed Tax Base Aid_____	3120	3,991,173.98

Actual Non-levy Revenue

Tax Title and Property Sales_____	1130	306.23
Interest Earnings_____	1510	103,372.23
Revenue from Community Services Activities_____	1800	0.00
Other Revenue from Local Sources_____	1900	660.31
Rentals _____	1910	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	11,000.00
Services Provided Other Local Governmental Units_____	1960	0.00
Services Provided Other Funds_____	1970	0.00
Summer School Fees_____	1981	2,580.00
State Payment in Lieu of Taxes - FWP_____	3302	0.00

Anticipated Non-levy Revenue - BASE

Coal Gross Proceeds_____	1123	0.00
State HB20/SB417 Prop Tax Reimb_____	3440	15,650.33
State School Block Grant_____	3444	622,064.05
State Combined Fund School Block Grant_____	3445	0.00
Montana Oil and Gas Tax_____	3460	0.00
Federal Revenue in Lieu of Taxes_____	4800	0.00

Anticipated Non-levy Revenue - Over-BASE

Individual Tuition_____	1310	26,500.00
Tuition from Schl Dists Within State_____	1320	0.00
Tuition from Schl Dists Outside State_____	1330	0.00
State Tuition for State Placement_____	3117	0.00



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Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes_____	1117	0.00
District Levy - Dept of Rev 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)	2,841,571.17	
Over-BASE Levy_____	1110(c)	3,354,554.45	
District Tax Levy_____	1110		6,196,125.62
Total Estimated Revenues to Fund Adopted Budget_____	0004		22,020,523.00
Estimated Revenues Exceeding Adopted Budget_____	0004a		0.00



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10 Transportation Fund

Adopted Budget_____	0001	725,050.00
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Budget Uses

Expenditure Budget_____	0002	725,050.00
Add To Fund Balance_____	0003	0.00

Transportation Schedule Data

On-Schedule_____	0005	216,500.00
Contingency_____	0006	21,650.00
Over-Schedule_____	0011	486,900.00

Fund Balance for Budget _____	TFS48	9,264.50
Operating Reserve_____	0961	9,264.50
Unreserved Fund Balance Reappropriated_____	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds_____	1123	0.00
Individual Transportation Fees_____	1410	0.00
Trans Fees from Other Schl Dists Within State_____	1420	0.00
Trans Fees from Other Schl Dists Outside State_____	1430	0.00
Other Transportation Fees_____	1440	0.00
Interest Earnings_____	1510	2,000.00
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
State HB20/SB417 Prop Tax Reimb_____	3440	800.00
State School Block Grant_____	3444	22,120.12
State Combined Fund School Block Grant_____	3445	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 Trans Reimb_____	2220	119,075.00
State On-Schedule Trans Reimb_____	3210	119,075.00
District Tax Levy_____	1110	461,979.88
District Mills_____	999	4.62
Total Estimated Revenues to Fund Adopted Budget_____	0004	725,050.00
Estimated Revenues Exceeding Adopted Budget_____	0004a	0.00



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11 Bus Depreciation 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

Interest Earnings _____ 1510 0.00

Other Revenue from Local Sources _____ 1900 0.00

State Payment in Lieu of Taxes - FWP _____ 3302 0.00

State HB20/SB417 Prop Tax Reimb _____ 3440 0.00

State Combined Fund School Block Grant _____ 3445 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



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13 Tuition 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

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

Direct State Aid_____ 3110 0.00

State Payment in Lieu of Taxes - FWP_____ 3302 0.00

State HB20/SB417 Prop Tax Reimb_____ 3440 0.00

State Combined Fund School Block Grant_____ 3445 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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14 Retirement Fund

Adopted Budget_____	0001	2,651,476.00
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Budget Uses

Expenditure Budget_____	0002	2,651,476.00
Add To Fund Balance_____	0003	0.00

Fund Balance for Budget _____	TFS48	679,746.53
Operating Reserve_____	0961	500,000.00
Unreserved Fund Balance Reappropriated_____	0970	179,746.53

Estimated Funding Sources

Interest Earnings_____	1510	48,729.47
Other Revenue from Local Sources_____	1900	0.00
Other Revenue_____	9100	0.00
Residual Equity Transfers In_____	9710	0.00
County Retirement Distribution_____	2240	2,423,000.00
Total Estimated Revenues to Fund Adopted Budget_____	0004	2,651,476.00
Estimated Revenues Exceeding Adopted Budget_____	0004a	0.00



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17 Adult Education Fund

Adopted Budget_____	0001	185,225.00
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Budget Uses

Expenditure Budget_____	0002	185,225.00
Add To Fund Balance_____	0003	0.00

Fund Balance for Budget _____	TFS48	116,189.94
Operating Reserve_____	0961	60,000.00
Unreserved Fund Balance Reappropriated_____	0970	56,189.94

Estimated Funding Sources

Coal Gross Proceeds_____	1123	0.00
Fees for Adult Education_____	1340	42,000.00
Interest Earnings_____	1510	5,300.00
Other Revenue from Local Sources_____	1900	0.00
State Payment in Lieu of Taxes - FWP_____	3302	0.00
State HB20/SB417 Prop Tax Reimb_____	3440	200.00
State Combined Fund School Block Grant_____	3445	3,721.93
Montana Oil and Gas Tax_____	3460	0.00
Other Revenue_____	9100	0.00
Residual Equity Transfers In_____	9710	0.00
District Tax Levy_____	1110	77,813.13
District Mills_____	999	0.78
Total Estimated Revenues to Fund Adopted Budget_____	0004	185,225.00
Estimated Revenues Exceeding Adopted Budget_____	0004a	0.00



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19 Non-Operating Fund

Adopted Budget_____	0001	0.00
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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
State HB20/SB417 Prop Tax Reimb_____	3440	0.00
State Combined Fund School Block Grant_____	3445	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 Trans Reimb_____	2220	0.00
State On-Schedule Trans Reimb_____	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	290,000.00
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Budget Uses

Expenditure Budget_____	0002	290,000.00
Add To Fund Balance_____	0003	0.00

Fund Balance for Budget _____	TFS48	123,841.05
Operating Reserve_____	0961	23,841.05
Unreserved Fund Balance Reappropriated_____	0970	100,000.00

Estimated Funding Sources

Coal Gross Proceeds_____	1123	0.00
Interest Earnings_____	1510	8,643.83
Other Revenue from Local Sources_____	1900	0.00
State Technology Aid_____	3281	95,000.00
State Payment in Lieu of Taxes - FWP_____	3302	0.00
State HB20/SB417 Prop Tax Reimb_____	3440	200.00
State Combined Fund School Block Grant_____	3445	11,156.17
Montana Oil and Gas Tax_____	3460	0.00
Other Revenue_____	9100	0.00
Residual Equity Transfers In_____	9710	0.00
District Tax Levy_____	1110	75,000.00
District Mills_____	999	0.75
Total Estimated Revenues to Fund Adopted Budget_____	0004	290,000.00
Estimated Revenues Exceeding Adopted Budget_____	0004a	0.00



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29 Flexibility Fund

Adopted Budget_____	0001	109,385.00
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Budget Uses

Expenditure Budget_____	0002	109,385.00
Add To Fund Balance_____	0003	0.00

Fund Balance for Budget _____	TFS48	101,933.27
Operating Reserve_____	0961	0.00
Unreserved Fund Balance Reappropriated_____	0970	101,933.27

Estimated Funding Sources

Coal Gross Proceeds_____	1123	0.00
Interest Earnings_____	1510	4,929.99
Other Revenue from Local Sources_____	1900	0.00
State Payment in Lieu of Taxes - FWP_____	3302	0.00
State Combined Fund School Block Grant_____	3445	2,521.74
Montana Oil and Gas Tax_____	3460	0.00
Other Revenue_____	9100	0.00
Residual Equity Transfers In_____	9710	0.00
District Mills_____	999	0.00
Total Estimated Revenues to Fund Adopted Budget_____	0004	109,385.00
Estimated Revenues Exceeding Adopted Budget_____	0004a	0.00



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50 Debt Service Fund
Jurisdiction 07-0099

Taxable Value_____		96,357,883.00
Adopted Budget_____	0001	0.00
Budget Uses		
Expenditure Budget_____	0002	0.00
Add To Fund Balance_____	0003	0.00
Fund Balance for Budget _____	TFS48	10,316.77
Operating Reserve_____	0961	0.00
Unreserved Fund Balance Reappropriated_____	0970	10,316.77
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
State HB20/SB417 Prop Tax Reimb_____	3440	0.00
State Combined Fund School Block Grant_____	3445	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
Jurisdiction Mills_____	999	0.00
Total Estimated Revenues to Fund Adopted Budget_____	0004	0.00
Estimated Revenues Exceeding Adopted Budget_____	0004a	10,316.77



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61 Building Reserve Fund

Adopted Budget_____	0001	1,700.00
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Budget Uses

Expenditure Budget_____	0002	1,700.00
Add To Fund Balance_____	0003	0.00

Fund Balance for Budget _____	TFS48	1,613.31
Operating Reserve_____	0961	0.00
Unreserved Fund Balance Reappropriated_____	0970	1,613.31

Estimated Funding Sources

Coal Gross Proceeds_____	1123	0.00
Tax Title and Property Sales_____	1130	0.00
Interest Earnings_____	1510	86.69
Other Revenue from Local Sources_____	1900	0.00
State Payment in Lieu of Taxes - FWP_____	3302	0.00
State HB20/SB417 Prop Tax Reimb_____	3440	0.00
State Combined Fund School Block Grant_____	3445	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	1,700.00