



SCOBEY SCHOOL DISTRICT #1 2023-2024 ANNUAL BUDGET BOOK

With the involvement of the entire community, the mission of Scobey Schools is to develop responsible individuals who will respect themselves and the rights of others and to insure educational opportunities for all students which will enable them to achieve success in an ever changing society and to become lifelong learners



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PART 1

About Scobey Schools

Board of Directors
Administration & Staff
Salary and Benefit Breakdown
Scobey School Stats

SCOBAY SCHOOL DISTRICT #1 BOARD OF DIRECTORS

		Elected	Term Expires
BOARD CHAIR:	Jesse Cole	2012	2024
VICE-CHAIR:	Tim Tande	2016	2025
TRUSTEE:	Leif Handran	2017	2026
TRUSTEE:	DuWayne Wilson	2020	2026
TRUSTEE:	Logan Olson	2022 appointed 2023 elected to fill term	2024

COMMITTEES

NEGOTIATIONS:	Tim Tande & DuWayne Wilson
TRANSPORTATION:	Jesse Cole & Leif Handran
BUILDING & GROUNDS:	Tim Tande & Leif Handran
OPERATIONS/ACTIVITIES/PERSONNEL:	Jesse Cole & Leif Handran
FINANCE:	Logan Olson & DuWayne Wilson
POLICY:	Logan Olson & DuWayne Wilson

SCOBEEY SCHOOL DISTRICT #1 ADMINISTRATION & SUPERVISORS

Greg Hardy.....Superintendent

Caitlin BuerK-12 Principal

Colleen Drury ~ Business Manager/Clerk ~ 12 Years Scott Farris ~ Plant Supervisor/Head Custodian ~ 30 Years
Sean Cromwell ~ Transportation Supervisor ~ 27 Years Shiralee Girard ~ Food Services Manager ~ 12 Years

OFFICE STAFF:

Judy States ~ Attendance/Records Clerk/Secretary ~ 23 Years
Jonna Handran ~ Administrative Bookkeeper/Secretary ~ 13 Years

KITCHEN STAFF:

Kris Rush ~ 4 Years Vada Henderson ~ 5 Years

JANITORIAL STAFF:

Kourtney Voorhees ~ 7 Years

BUS DRIVERS:

Tammy Nelson ~ 27 Years Dorothy Holum ~ 34 Years Eva Erstad ~ 7 Years Ken Erstad ~ 1st year

ELEMENTARY STAFF: (years of experience)

Dawn Backman ~ 18 Years
Kyla Cromwell ~ 25 Years
Paula Ferguson ~ 26 Years
Jamie Green ~ 16 Years
Jasmine Johnsrud ~ 12 Years
Amanda Manternach ~ 11 Years
Tami Nelson ~ 18 Years
Lawren Olson ~ 11 Years
Valita Nelson ~ 15 Years
BriAnn Heidel ~ 6 Years
Shalice Maldonado ~ 1st Year

HIGH SCHOOL STAFF: (years of experience)

Brock Berryhill ~ 19 Years
Mike Eukin ~ 11 Years
Kendra Kimball ~ 16 Years
Walt Reller ~ 22 Years
John States ~ 31 Years
Annette Thievin ~ 26 Years
Connie Wittak ~ 36 Years
Melissa Holum ~ 10 Years
**Karla Leibrand ~ 39 Years
**Kim Torgerson ~ 20 Years
**Raelee Rask 13 Years
**Del Henderson ~ 17 Years
**Nicole Euken – 1st Year
**K-12 duties

PARAPROFESSIONAL STAFF:

Nancy Linnell ~ 14 years Amber Holum ~ 6 Years

OTHER STAFF:

Larry Henderson ~ Activities Director ~ 2nd Year

Scobey School District #1

Stats

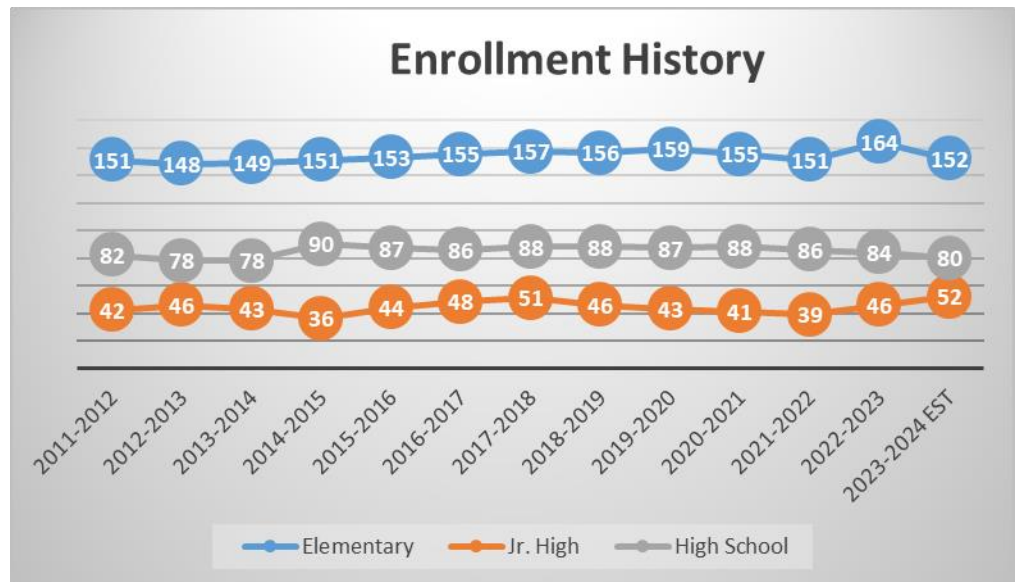
Enrollment:

Scobey Schools has seen a steady increase in enrollment for the past several years. The 2023-2024 school year will have two (2) Kindergarten classes and (2) 5th grade classes.

Smallest Class Size – 15 Students

Largest Class Size – 32 Students

Enrollment History			
	Elementary	Jr. High	High School
2011-2012	151	42	82
2012-2013	148	46	78
2013-2014	149	43	78
2014-2015	151	36	90
2015-2016	153	44	87
2016-2017	155	48	86
2017-2018	157	51	88
2018-2019	156	46	88
2019-2020	159	43	87
2020-2021	155	41	88
2021-2022	151	39	86
2022-2023	164	46	84
2023-2024 est	152	52	80



2023-2024 SCOBEBY PUBLIC SCHOOLS CALENDAR

- Blue** – Regular School Day, 8:15 a.m. - 4:05 p.m.
- Orange** – No Students; PIR Day for Teachers, 6 hours
- Red** – No School
- Yellow** – No Students; Teacher Work Days, 9:00 a.m.-2:00 p.m.
- Pink** – 12:20 pm Release Day
- Dark Blue** – Friday School – Regular Day 8:15 – 4:05



AUGUST 2023						
S	M	T	W	Th	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

JANUARY 2024						
S	M	T	W	Th	F	S
						1
						2
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

SEPTEMBER 2023						
S	M	T	W	Th	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

FEBRUARY 2024						
S	M	T	W	Th	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29		

OCTOBER 2023						
S	M	T	W	Th	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

MARCH 2024						
S	M	T	W	Th	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

NOVEMBER 2023						
S	M	T	W	Th	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

APRIL 2024						
S	M	T	W	Th	F	S
						1
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

DECEMBER 2023						
S	M	T	W	Th	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

MAY 2024						
S	M	T	W	Th	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

This will be the first year of a 4-day school week for the Scobey School District. The Board of Trustees approved the move to the 4-day on January 5, 2023.

PART 2

**Review of Prior Year
2022-2023**

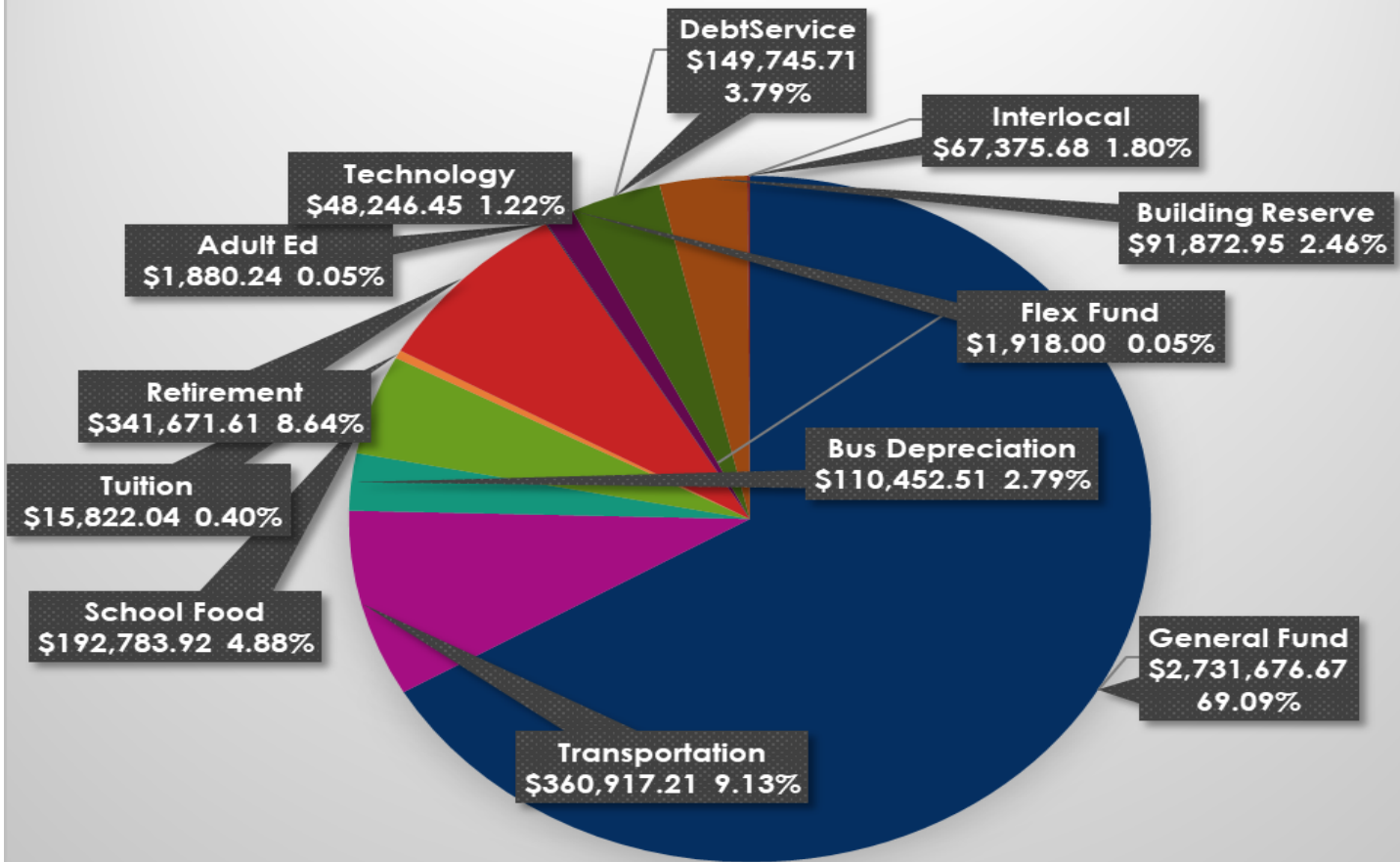
*Final Budget v Actual
How Did We Spend Funds
Where Did We Go Wrong
What About all the COVID Money?*

Fund	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
201 GENERAL	173,236.67	2,648,930.53	2,650,541.74	2,650,541.74	1,611.21	100 %
210 TRANSPORTATION	28,569.27	339,436.49	339,501.57	339,501.57	65.08	100 %
211 BUS DEPRECIATION	0.00	42,323.88	146,543.88	146,543.88	104,220.00	29 %
212 SCHOOL FOOD SERVICES	9,421.38	159,994.63	132,814.13	172,814.13	12,819.50	93 %
213 TUITION	-2,589.16	21,848.88	21,879.05	21,879.05	30.17	100 %
214 RETIREMENT	11,500.31	328,137.65	386,273.49	386,273.49	58,135.84	85 %
215 MISCELLANEOUS	59,114.00	481,593.17	1,040,606.60	1,028,221.41	546,628.24	47 %
217 ADULT EDUCATION	142.76	2,988.94	10,050.00	10,050.00	7,061.06	30 %
218 TRAFFIC EDUCATION	51.68	140.27	6,771.60	6,771.60	6,631.33	2 %
228 STATE TECH GRANT	2,268.31	39,432.14	95,296.42	95,296.42	55,864.28	41 %
229 SCHOOL FLEXIBILITY FUND	0.00	1,918.00	46,381.11	46,381.11	44,463.11	4 %
250 DEBT SERVICE	118,670.00	152,395.71	156,000.00	156,000.00	3,604.29	98 %
261 BUILDING RESERVE FUND	0.00	91,872.95	186,073.98	186,073.98	94,201.03	49 %
281 ENDOWMENT	0.00	500.00	1,000.00	1,000.00	500.00	50 %
282 INTERLOCAL	39,997.50	107,373.08	461,850.00	461,850.00	354,476.92	23 %
Grand Total:	440,382.72	4,418,886.32	5,681,583.57	5,709,198.38	1,290,312.06	77 %

Expenditures By Fund FY23

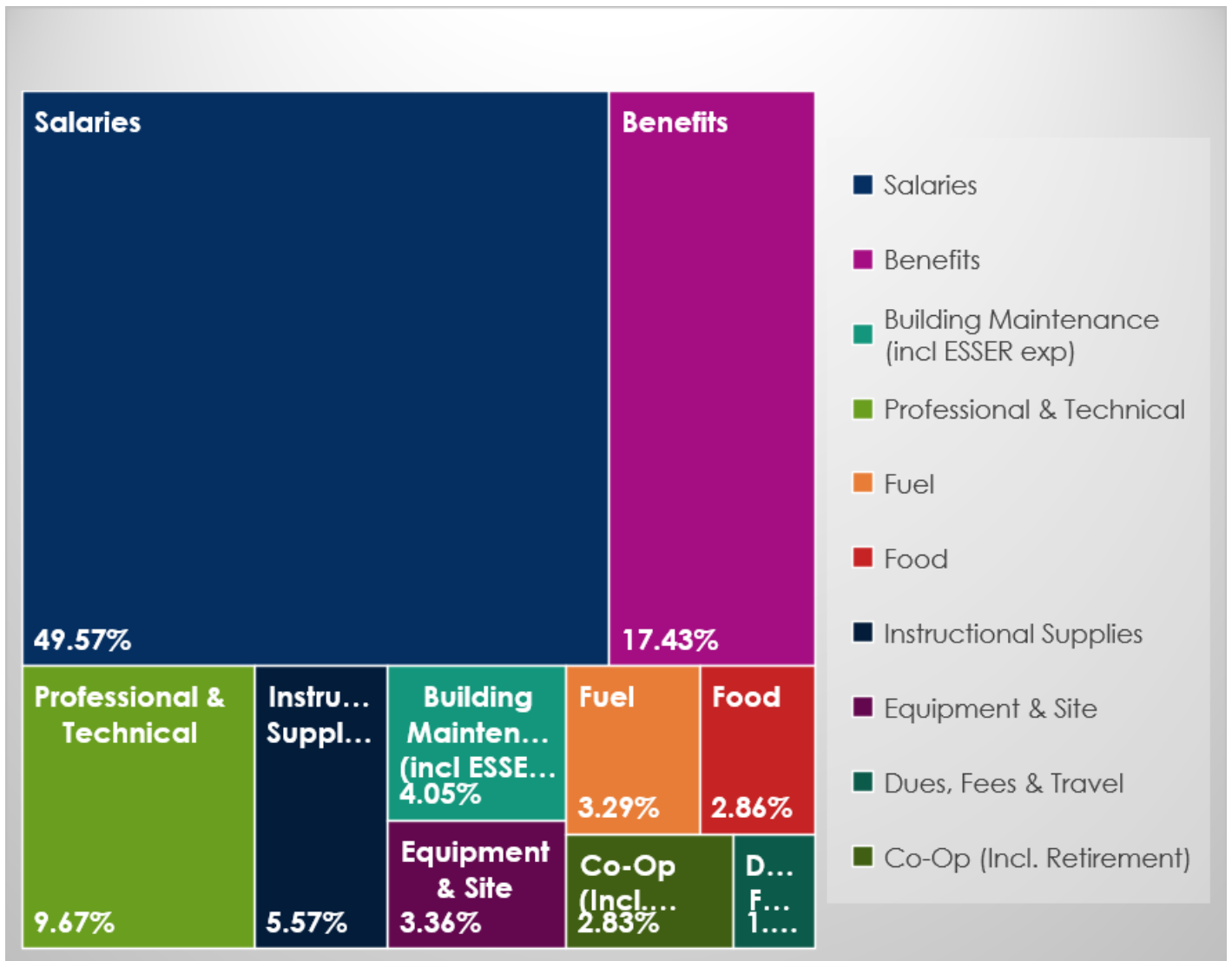
General Fund	\$ 2,731,676.67	69.09%
Transportation	\$ 360,917.21	9.13%
Bus Depreciation	\$ 110,452.51	2.79%
School Food	\$ 192,783.92	4.88%
Tuition	\$ 15,822.04	0.40%
Retirement	\$ 341,671.61	8.64%
Adult Education	\$ 1,880.24	0.05%
Technology	\$ 48,246.45	1.22%
Flex Fund	\$ 403.74	0.01%
Debt Service	\$ 149,745.71	3.79%
Building Reserve	\$ 144,446.94	3.65%
Interlocal	\$ 4,299.65	0.11%
	3,953,600.10	100.00%

FY23 Budgeted Expenditure by Fund



Expenditures By Type FY23

Salaries	2,073,644.46	49.57%
Benefits	728,992.35	17.43%
Building Maintenance (incl ESSER exp)	169,486.77	4.05%
Professional & Technical	404,547.77	9.67%
Fuel	137,612.46	3.29%
Food	119,609.10	2.86%
Instructional Supplies	232,823.83	5.57%
Equipment & Site	140,407.23	3.36%
Dues, Fees & Travel	57,580.46	1.38%
Co-Op (Incl. Retirement)	118,194.02	2.83%
	4,182,898.45	100.00%



SCOBEY PUBLIC SCHOOLS
Budget vs. Actual Exceptions
For the Accounting Period: 6 / 23
For Expenditures in excess of 250% of Budgeted Amount

Program-Function-Object-Project	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	%	Committed
201 GENERAL							
100 REGULAR EDUCATION							
1000 INSTRUCTION							
280 OTHER EMPLOYEE BNFTS	0.00	8,320.95	0.00	0.00	-8,320.95	***	%
532 POSTAGE	44.27	44.27	0.00	0.00	-44.27	***	%
682 TECHNOLOGY SUPPLIES	14,766.92	14,903.36	1,500.00	1,500.00	-13,403.36	993	%
810 DUES AND FEES	139.00	616.50	150.00	150.00	-466.50	411	%
2120 GUIDANCE SERVICES							
681 COMPUTER SOFTWARE	0.00	199.99	0.00	0.00	-199.99	***	%
810 DUES AND FEES	342.00	1,112.00	400.00	400.00	-712.00	278	%
2220 EDUCATIONAL MEDIA							
610 SUPPLIES	1,183.96	1,315.21	500.00	500.00	-815.21	263	%
2310 BD OF TRUSTEES SERV							
330 OTHER PROF SERVICES	1,716.00	1,977.67	500.00	500.00	-1,477.67	395	%
2400 SUPP SERV/SCH ADMIN							
280 OTHER EMPLOYEE BNFTS	524.00	3,044.00	0.00	0.00	-3,044.00	***	%
810 DUES AND FEES	125.00	1,670.00	0.00	0.00	-1,670.00	***	%
2500 SUPP SERV - BUSINESS							
280 OTHER EMPLOYEE BNFTS	500.00	3,000.00	0.00	0.00	-3,000.00	***	%
330 OTHER PROF SERVICES	0.00	1,570.00	0.00	0.00	-1,570.00	***	%
532 POSTAGE	0.00	332.76	0.00	0.00	-332.76	***	%
610 SUPPLIES	0.00	1,535.06	250.00	250.00	-1,285.06	614	%
2600 OPER/MAINT OF PLANT							
440 REPAIR & MAINT SERV	0.00	41,652.26	5,000.00	5,000.00	-36,652.26	833	%
670 MINOR EQUIP-REPLACE	0.00	10,644.36	0.00	0.00	-10,644.36	***	%
2700 STUDENT TRANSP SERV							
624 VEHICLE/EQUIP. FUEL	0.00	120.42	0.00	0.00	-120.42	***	%
280 SPECIAL EDUCATION							
1000 INSTRUCTION							
681 COMPUTER SOFTWARE	195.00	390.00	125.00	125.00	-265.00	312	%
392 Business CTE							
1000 INSTRUCTION							
280 OTHER EMPLOYEE BNFTS	0.00	568.42	0.00	0.00	-568.42	***	%
610 SUPPLIES	2,245.78	5,003.04	250.00	250.00	-4,753.04	***	%
394 Home Economics							
1000 INSTRUCTION							
280 OTHER EMPLOYEE BNFTS	0.00	1,983.77	0.00	0.00	-1,983.77	***	%
395 Technology Education/Industrial Arts							
1000 INSTRUCTION							
610 SUPPLIES	2,580.91	9,581.52	3,000.00	3,000.00	-6,581.52	319	%
396 Office Occupations (Inactive account)							
1000 INSTRUCTION							
610 SUPPLIES	0.00	1,201.59	0.00	0.00	-1,201.59	***	%
710 XTRACURR ACTIVITY							
2700 STUDENT TRANSP SERV							
250 WORKERS COMPENSATION	10.50	66.12	23.28	23.28	-42.84	284	%
260 HEALTH INSURANCE	0.00	88.26	0.00	0.00	-88.26	***	%
280 OTHER EMPLOYEE BNFTS	0.00	28.92	0.00	0.00	-28.92	***	%

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SCOBEY PUBLIC SCHOOLS
Budget vs. Actual Exceptions
For the Accounting Period: 6 / 23
For Expenditures in excess of 250% of Budgeted Amount

Page: 2 of 2
Report ID: B121

Program-Function-Object-Project	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
3400 XTRACURR ACTIVITIES						
540 ADVERTISING	0.00	108.00	0.00	0.00	-108.00	*** %
624 VEHICLE/EQUIP. FUEL	0.00	352.32	0.00	0.00	-352.32	*** %
720 XTRACURR ATHLETICS						
3500 XTRACURR ATHLETICS						
154 TECHNICAL STIPEND	0.00	280.00	0.00	0.00	-280.00	*** %
340 TECHNICAL SERVICES	0.00	2,002.48	0.00	0.00	-2,002.48	*** %
624 VEHICLE/EQUIP. FUEL	154.93	1,515.07	0.00	0.00	-1,515.07	*** %
999 Operating Transfers Out to Other Funds						
6100 OPER FUND TRANSFERS						
910 FUND TRANSFERS	45,000.00	45,000.00	0.00	0.00	-45,000.00	*** %
210 TRANSPORTATION						
100 REGULAR EDUCATION						
2700 STUDENT TRANSP SERV						
615 REPLACEMENT SUPP/PART	474.52	40,595.65	0.00	0.00	-40,595.65	*** %
211 BUS DEPRECIATION						
100 REGULAR EDUCATION						
2700 STUDENT TRANSP SERV						
732 NEW VEHICLES	0.00	68,000.00	0.00	0.00	-68,000.00	*** %
212 SCHOOL FOOD SERVICES						
910 SCHOOL FOOD SERVICES						
3100 FOOD SERVICES						
624 VEHICLE/EQUIP. FUEL	0.00	195.59	0.00	0.00	-195.59	*** %
810 DUES AND FEES	178.03	1,932.59	500.00	500.00	-1,432.59	386 %
213 TUITION						
280 SPECIAL EDUCATION						
1000 INSTRUCTION						
250 WORKERS COMPENSATION	49.26	642.02	74.99	74.99	-567.03	856 %
228 STATE TECH GRANT						
100 REGULAR EDUCATION						
1000 INSTRUCTION						
340 TECHNICAL SERVICES	2,400.00	27,600.00	0.00	0.00	-27,600.00	*** %
610 SUPPLIES	0.00	35.88	0.00	0.00	-35.88	*** %

WHAT ABOUT ALL THE COVID MONEY?

Scobey schools was awarded the following in COVID money during the 2021-2022 school year.

ESSER II Base – \$126,238 used for preparing/preventing Covid

ESSER II Supplemental - \$9,427 used for cleaning services

ESSER II Special Needs - \$3,317 for Special Needs students/services

**Must be spent by 9/30/2023

ESSER III Base - \$226,810 used for preparing/preventing COVID

ESSER III Supplemental - \$9,427 used for cleaning services

ESSER III Lost Instruction – software/hardware to address learning loss

**Must be spent by 6/30/2024

WHAT DID WE SPEND IT ON

ESSER II

E 775-2600 ESSER II - BASE-OPER/MAINT OF PLANT

440 REPAIR & MAINT SERV

CL 18192	1	PO:17442	94687 Mileage	HOLMLUND MOBILE LOCK & KEY	10/22	877.50
CL 18192	2	PO:17442	94687 Labor	HOLMLUND MOBILE LOCK & KEY	10/22	5,760.00
CL 18192	3	PO:17442	94687 Hotel	HOLMLUND MOBILE LOCK & KEY	10/22	480.00
CL 18215	1	PO:17468	Io36680 Doors, hardware, la	TRIPLE A GLASS, INC	10/22	56,256.00
CL 18216	2	PO:17469	36963 Power to east door	SAND ELECTRIC, INC	10/22	237.50
JV 101320	2		Reclass ESSER III expense		10/22	11,494.14
JV 101321	2		Reclass Bldg Reserve expenditu		11/22	8,589.75
Object Total:						83,694.89

660 MINOR EQUIPMENT-NEW

CL 18218	1	PO:17443	64627 SC351 14" walk behin	QUAD K SUPPLY	10/22	4,569.75
Object Total:						4,569.75

730 MAJOR EQUIPMENT-NEW

CL 18218	2	PO:17443	64627 SC3000 Advanced 25D	QUAD K SUPPLY	10/22	22,910.00
Object Total:						22,910.00
Program-Function Total						22,910.00

E 776-2600 ESSER II - SUPPLEMENTAL-OPER/MAINT OF PLANT

330 OTHER PROF SERVICES

CL 18125	1	PO:17405	August Cleaning Hours	ERIKA RIGHI	9/22	225.00
CL 18191	1	PO:17440	September Cleaning hours	ERIKA RIGHI	10/22	950.00
CL 18220	1	PO:17490	Cleaning hours - October	ERIKA RIGHI	11/22	950.00
JV 101331	1		Reclass ESSER II to III		11/22	-135.50
Object Total:						1,989.50
Program-Function Total						1,989.50

Project Total: 113,164.14

ESSER III

E 785-2600 ESSER III Base-OPER/MAINT OF PLANT

440 REPAIR & MAINT SERV

CL 18060	1	PO:17321	Labor Expenses to date	HANDRAN'S HOME CENTER	7/22	33,500.00
CL 18143	1	PO:17382	SHS Final base	HANDRAN'S HOME CENTER	9/22	312.50
CL 18143	2	PO:17382	SHS Final Hours for stairs	HANDRAN'S HOME CENTER	9/22	300.00
CL 18143	3	PO:17382	SHS Final Final payment du	HANDRAN'S HOME CENTER	9/22	5,000.00
JV 101320	1		Relass ESSER III expense		10/22	-11,494.14
Program-Function Total						27,618.36

E 786-2600 ESSER III - Supplemental-OPER/MAINT OF PLANT

330 OTHER PROF SERVICES

JV 101331	2		Reclass ESSER II to III		11/22	135.50
CL 18271	1	PO:17546	Cleaning hours - November	ERIKA RIGHI	12/22	950.00
CL 18331	1	PO:17598	Cleaning hours - December	ERIKA RIGHI	1/23	550.00
CL 18369	1	PO:17645	Cleaning hours - January	ERIKA RIGHI	2/23	1,000.00
CL 18398	1		Cleaning hours - February	ERIKA RIGHI	3/23	1,000.00
CL 18491	1		Cleaning hours - February - Ap	ERIKA RIGHI	5/23	1,325.00
CL 18551	1	PO:17900	May Cleaning hours May	ERIKA RIGHI	6/23	1,425.00
Program-Function Total						6,385.50

E 787-1000 ESSER III Learning Loss-INSTRUCTION

681 COMPUTER SOFTWARE

CL 18092	1	PO:17335	INV5258992 Freckle ELA Add	RENAISSANCE LEARNING, INC	8/22	2,250.00
CL 18092	2	PO:17335	INV5258992 STAR 360	RENAISSANCE LEARNING, INC	8/22	3,722.50
CL 18092	3	PO:17335	INV5258992 Freckle Math	RENAISSANCE LEARNING, INC	8/22	3,750.00
CL 18092	4	PO:17335	INV5258992 Accelerated Rea	RENAISSANCE LEARNING, INC	8/22	1,764.00
CL 18092	5	PO:17335	INV5258992 Annual All Plat	RENAISSANCE LEARNING, INC	8/22	750.00
CL 18550	1	PO:17855	INV5285461 Freckle ELA Add	RENAISSANCE LEARNING, INC	6/23	1,890.00
CL 18550	2	PO:17855	INV5285461 STAR 360	RENAISSANCE LEARNING, INC	6/23	4,094.75
CL 18550	3	PO:17855	INV5285461 Freckle Math	RENAISSANCE LEARNING, INC	6/23	3,150.00
CL 18550	4	PO:17855	INV5285461 Accelerated Rea	RENAISSANCE LEARNING, INC	6/23	1,848.00
CL 18550	5	PO:17855	INV5285461 Annual All Plat	RENAISSANCE LEARNING, INC	6/23	750.00
Program-Function Total						23,969.25

681 COMPUTER SOFTWARE

CL 18544	1	PO:17824	INV182664 Annual Subscript	FRONTLINE TECHNOLOGIES	6/23	6,795.08
Program-Function Total						6,795.08

Project Total: 64,768.19

PART 3

2023-2024 Plan

Fund Summaries
2023-2024 Line Item Budget
2023-2024 OPI Proposed Budget
Budget Breakdown
OPI Budget Prior Years' Summary

BUDGETED vs NON-BUDGETED FUNDS

Section 20-9-201, Montana Code Annotated (MCA), provides that a formal budget be adopted for the following “budgeted funds” to expend any money from these funds:

- 201 General Fund
- 210 Transportation Fund
- 211 Bus Depreciation Reserve Fund
- 213 Tuition Fund
- 214 Retirement Fund
- 217 Adult Education Fund
- 228 Technology Fund
- 229 Flexibility Fund
- 250 Debt Service Fund
- 261 Building Reserve Fund

All other funds are classified as “nonbudgeted funds”. Section 20-9-210, MCA, limits expenditures from these funds to the amount of the **cash balance** in a fund.

The following are Non-Budgeted funds for Scobey Schools:

- 212 School Food
- 215 Miscellaneous
- 218 Drivers Education
- 221 Compensated Absences
- 260 Building Fund
- 281 Endowment Fund
- 282 Interlocal/Multi-District Fund
- 284 Student Accounts
- 260 Building Fund

These funds still have a line-item budget, however it is based solely on the cash on hand and the amount that is projected to come in as revenue for the upcoming year.

BUDGETED FUNDS



GENERAL FUND - 201

201 GENERAL FUND - The General Fund is authorized by Section 20-9-301, MCA, for the purpose of financing general maintenance and operational costs of a district not financed by other funds.

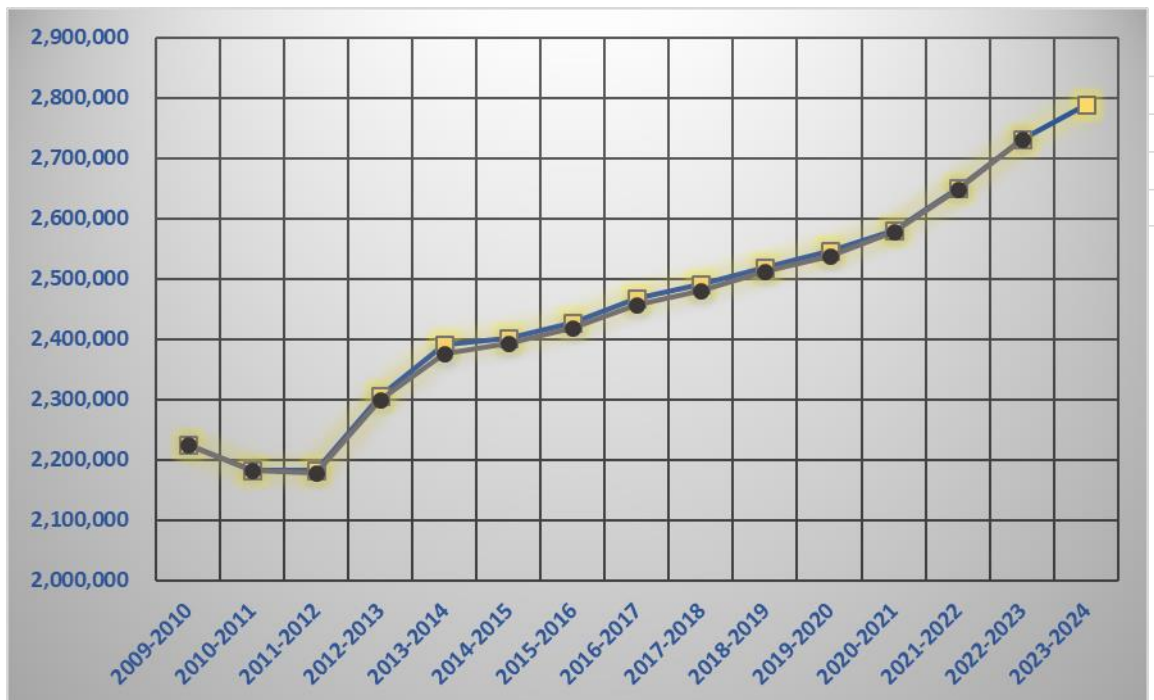
The General Fund is a budgeted fund that requires a *voted levy* to increase the budget until the District reaches the maximum budget allowed.



GENERAL FUND LEVY

Year	Budgeted	Actual Spent	Ending Cash
2009-2010	2,225,000	2,224,717	489,871
2010-2011	2,182,243	2,181,687	366,417
2011-2012	2,182,243	2,176,918	349,083
2012-2013	2,305,949	2,298,201	302,760
2013-2014	2,390,588	2,374,913	334,297
2014-2015	2,401,834	2,393,069	312,483
2015-2016	2,427,173	2,417,629	303,838
2016-2017	2,466,494	2,455,710	331,153
2017-2018	2,491,405	2,480,675	316,381
2018-2019	2,518,061	2,511,089	315,539
2019-2020	2,546,978	2,536,688	326,803
2020-2021	2,579,202	2,578,197	301,045
2021-2022	2,650,541	2,648,931	321,862
2022-2023	2,731,909	2,731,677	350,530
2023-2024	2,788,051		

TREND DATA



TRANSPORTATION FUND – 210

210 TRANSPORTATION FUND - Authorized by Section 20-10-143, MCA, for the purpose of:

- ** financing the maintenance and operation of district owned school buses
- ** contracts with private carriers for school bus service
- ** individual transportation contracts; and
- ** any amount necessary for the purchase, rental, or insurance of yellow school buses or operation of the transportation program.



The fund may be used **only** to support costs of home-to-school transportation. Costs of field trips, travel costs related to extracurricular activities and athletics, and staff travel costs are **NOT ALLOWABLE** costs of the fund

The State and County share in funding “on-schedule costs” that are based on:

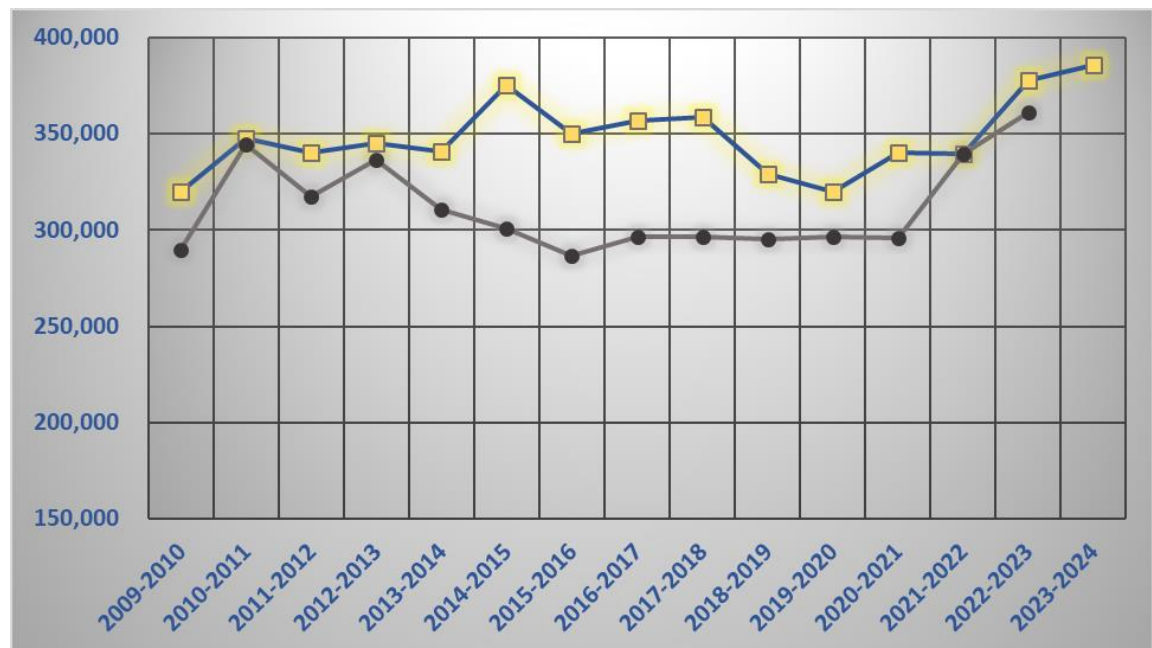
- * number of eligible students riding
- * bus route miles
- * rated capacity (size) of the bus

Additional funding is provided by a district transportation fund levy.

TRANSPORTATION FUND LEVY

Year	Budgeted	Actual Spent	Ending Cash Balance
2009-2010	320,000	289,845	95,784.36
2010-2011	347,589	344,164	32,517.91
2011-2012	340,000	317,086	17,993.37
2012-2013	345,000	336,255	13,973.97
2013-2014	340,588	310,353	8,978.50
2014-2015	374,982	300,718	121,532.11
2015-2016	350,000	286,398	94,396.10
2016-2017	357,046	296,711	82,351.94
2017-2018	358,780	296,243	74,996.62
2018-2019	329,114	295,436	47,925.35
2019-2020	320,000	296,663	48,304.58
2020-2021	340,000	296,064	67,794.78
2021-2022	339,502	339,436	36,151.61
2022-2023	377,465	360,917	41,721.18
2023-2024	385,670		

TREND DATA



BUS DEPRECIATION FUND -211

211 BUS DEPRECIATION RESERVE FUND - Authorized by Section 20-10-147, MCA, for the purpose of financing the replacement of buses and two-way radio equipment owned by a school district. Fund may be used to replace route buses or athletics/activities buses and to purchase additional yellow school buses and E Buses (suburban style) for routes.

However, the Bus Depreciation Fund MAY NOT be used to purchase additional athletics/activities buses. Districts wishing to purchase these buses can do so from their General Fund, Extracurricular Fund, or Impact Aid Fund, if applicable

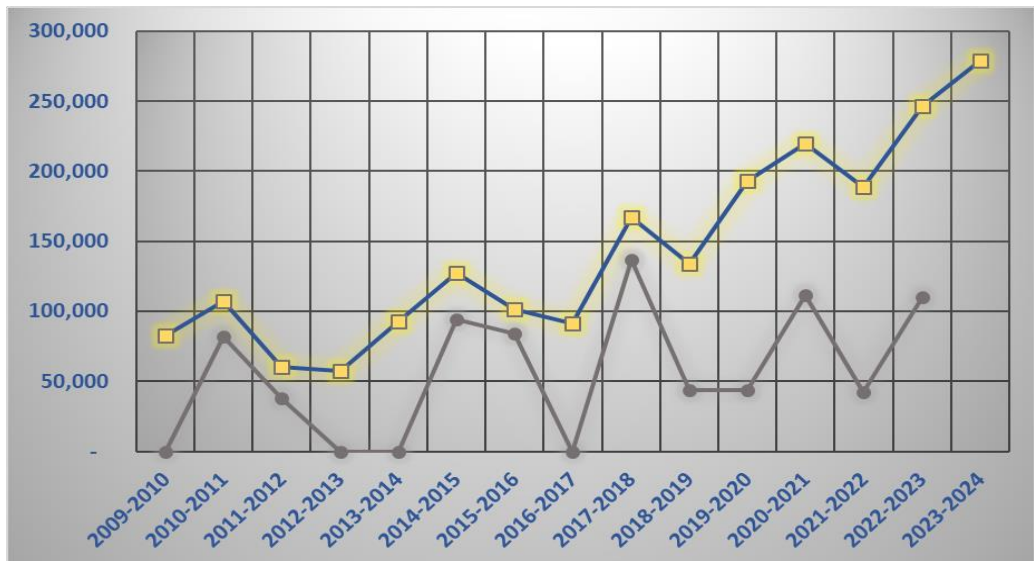
CURRENT FLEET:	Year Purchase	Original cost	Max Dpn	Allow budget	Rem Depn		Current Miles
2016 IHC 54 Passenger #4DRBUC8P4GB013263	2016	95,000.00	142,500.00	19,000.00	12,700.00	54 PASS	204,933
2013 Chev Bluebird Microbus #1GB6G5BG8D1175341	2015	35,900.00	53,850.00	4,770.00	-	18 PASS	134,468
2015 Thomas Minotour #1GB6G5BG7E1174442	2015	63,647.00	95,470.50	7,482.30	-	16 PASS	177,665
2012 Bluebird Vision #1BAKCCPH6CF282620	2011	82,000.00	123,000.00	-	-	54 PASS	152,342
2007 MCI J4500 Cruiser	2018	275,000.00	412,500.00	55,000.00	267,500.00	ACTIVITY	679,875
2013 Ford Diamond Shuttle	2018	32,400.00	48,600.00	6,480.00	17,580.00	ACTIVITY	108,291
2017 Thomas 051MS #1HA6GUBGXHN005207	2018	70,444.00	105,666.00	14,088.80	34,311.60	16 PASS	96,601
2021 Thomas Mintour DRW 1HA6GUBGXLN009606	2021	71,005.00	106,507.50	14,201.00	63,904.50	27 PASS	35,783
2013 Ford E350 Mini	2022	40,000.00	60,000.00	8,000.00	36,000.00	ACTIVITY	75,853
2022 Ford Expedition	2023	68,000.00	102,000.00	13,600.00	88,400.00	ACTIVITY/RTE	5,093
2001 LTC 48 Passenger Cruiser	2013	34,000.00				54 PASS	259,928
2000 Bluebird 42 pass #1GBG7T1C5XJ108899	2000	52,310.00				42 PASS	353,988
2004 InternationAL 48 pass #4DRBRAAM74B961531	2003	56,030.00		-		48 PASS	218,647
2007 Dodge Caravan	2011					7 PASS	135,607
2013 Ford Fusion	2013					4 PASS	141,184
2001 Baseball van	2023					16 PASS	47,584

BUS DEPRECIATION FUND LEVY



Year	Budgeted	Actual Spent	Ending Cash E
2009-2010	82,765	-	72,353
2010-2011	107,353	82,000	25,350
2011-2012	60,350	38,000	22,014
2012-2013	57,350	-	57,942
2013-2014	92,942	-	92,763
2014-2015	127,763	93,900	34,455
2015-2016	101,743	84,500	16,676
2016-2017	91,268	-	94,318
2017-2018	166,800	137,000	30,646
2018-2019	133,796	43,586	90,052
2019-2020	193,191	43,920	149,836
2020-2021	220,036	111,440	178,594
2021-2022	188,750	42,324	106,243
2022-2023	246,470	110,453	136,700
2023-2024	279,322		

TREND DATA



TUITION FUND -213

213 TUITION FUND - Authorized by Section 20-5-323 and 324, MCA, to finance tuition costs for elementary and high school district pupils attending schools or detention centers outside their district.

Effective July 1, 2013 a district may include in its tuition levy an amount necessary to pay for the full costs of providing FAPE (free and appropriate Public Education) to any child with a disability who lives in the district, and the amount of the levy imposed is limited to the actual cost of service under each child's IEP, less applicable state and federal special education funding.

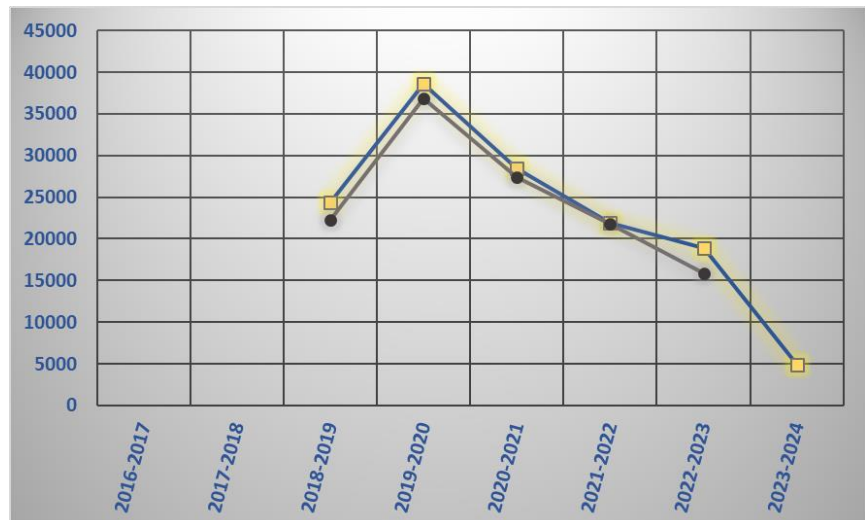


We use this specifically for 1:1 paraprofessionals. We exceed the allowable amount in 2022-2023 that we could levy – so this amount is reduced for the 2023-2024 school year.

TUITION FUND LEVY

Year	Budgeted	Actual Spent	Ending Cas
2016-2017			
2017-2018			
2018-2019	24,379	22,299	1,614
2019-2020	38,606	36,813	1,535
2020-2021	28,452	27,411	887
2021-2022	21,879	21,849	353
2022-2023	18,928	15,822	3,130
2023-2024	4,849		

TREND DATA



TECHNOLOGY FUND – 228

228 TECHNOLOGY FUND - Authorized by Section 20-9-533, MCA to purchase, rent, repair, and maintain technological equipment and to provide technical training for district personnel.

Funded solely by a voted levy.

Levies approved *prior to July 1, 2013*

- Can be permanent or durational
- Annual levy cannot exceed 20% of the original cost of equipment owned by the district
- Amount levied over time cannot exceed 150% of the original cost of the equipment
- \$\$ can be used for equipment, network access and training of school personnel



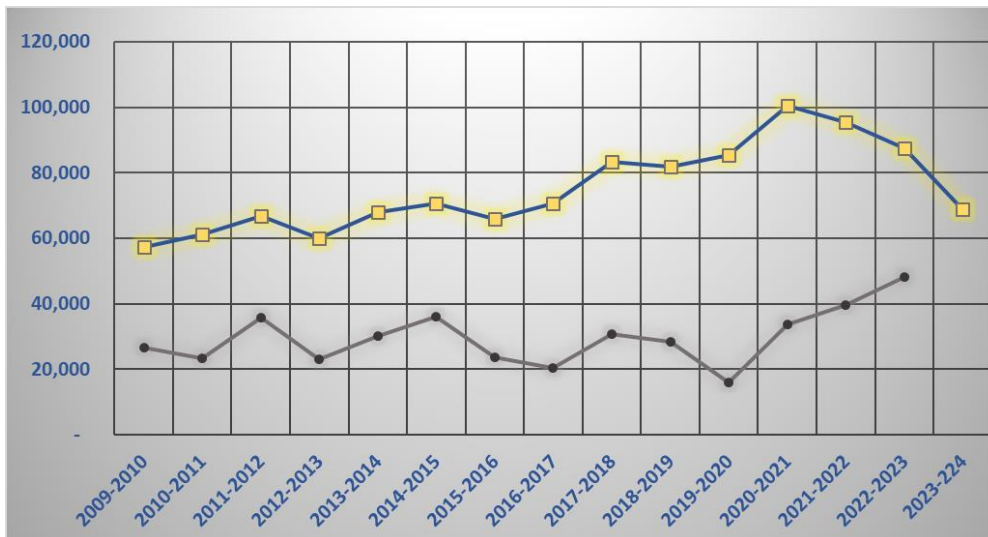
Levies approved *after July 1, 2013*

- May not exceed 10 years
- Can be based on all allowable costs listed in the statute (equipment, cloud storage, training, etc.)
- Districts with an existing perpetual levy can
 - ✚ Ask for an increase in the amount of the levy to cover cloud computing and training, **and/or**
 - ✚ Seek relief from tracking depreciation under existing levy
 - ✚ Can propose a duration for each, not to exceed 10 years

TECHNOLOGY FUND LEVY

Year	Budgeted	Actual Spent	Ending Cash B
2009-2010	57,368	26,468	37,139
2010-2011	61,136	23,282	40,150
2011-2012	66,645	35,867	35,827
2012-2013	59,921	23,165	42,873
2013-2014	67,873	30,105	43,313
2014-2015	70,554	36,025	38,835
2015-2016	65,954	23,645	45,738
2016-2017	70,537	20,458	58,238
2017-2018	83,178	30,839	57,282
2018-2019	81,865	28,255	58,224
2019-2020	85,367	15,946	73,628
2020-2021	100,572	33,669	68,682
2021-2022	95,296	39,432	61,810
2022-2023	87,531	48,246	41,811
2023-224	68,939		

TREND DATA



DEBT SERVICE FUND - 250

250 DEBT SERVICE FUND - Authorized by Section 20-9-438, MCA, for the purpose of paying interest and principal on outstanding bonds and special improvement district (SID) assessments. This fund is also used to account for the proceeds of bonds sold for the purposes provided in Section 20-9-403 (c) and (d), MCA. The Debt Service Fund is a budgeted fund.

Scobey Schools current outstanding principal balance on the 2014 bond debt is \$1,275,000.00

BOND DEBT SERVICE
K-12 SCHOOL DISTRICT NO. 1 (SCOBEY)
DANIELS COUNTY, MONTANA
GENERAL OBLIGATION SCHOOL BUILDING BONDS, SERIES 2014A
GENERAL OBLIGATION REFUNDING BONDS, SERIES 2014B
\$2M Project, Partial 1997 Current Refunding, Assumes Non-Rated, BQ, 7/1/25 Par Call
FINAL PRICING

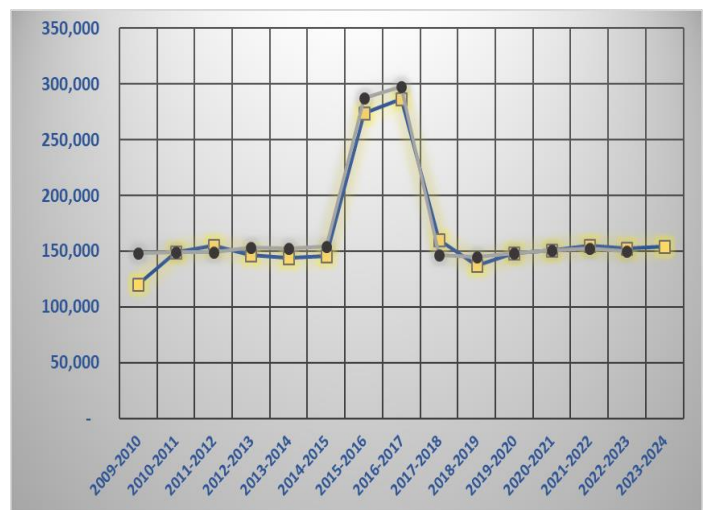
Dated Date 11/25/2014
 Delivery Date 11/25/2014

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service	Outstanding Balance	
07/01/2015	135,000	1.000%	2,520	137,520	137,520	\$2,280,000	PAID
01/01/2016			73,035	73,035			PAID
07/01/2016	180,000	1.000%	33,975	213,975	287,010	\$2,105,000	PAID
01/01/2017			33,075	33,075			PAID
07/01/2017	225,000	1.000%	33,075	258,075	291,150	\$1,880,000	PAID
01/01/2018			31,950	31,950			PAID
07/01/2018	80,000	2.000%	31,950	111,950	143,900	\$1,800,000	PAID
01/01/2019			31,150	31,150			PAID
07/01/2019	80,000	2.000%	31,150	111,150	142,300	\$1,720,000	PAID
01/01/2020			30,350	30,350			PAID
07/01/2020	85,000	2.000%	30,350	115,350	145,700	\$1,635,000	PAID
01/01/2021			29,500	29,500			PAID
07/01/2021	85,000	2.000%	29,500	114,500	144,000	\$1,550,000	PAID
01/01/2022			28,650	28,650			PAID
07/01/2022	90,000	3.000%	28,650	118,650	147,300	\$1,460,000	PAID
01/01/2023			27,300	27,300			PAID
07/01/2023	90,000	3.000%	27,300	117,300	144,600	\$1,370,000	PAID
01/01/2024			25,950	25,950			PAID
07/01/2024	95,000	3.000%	25,950	120,950	146,900	\$1,275,000	
01/01/2025			24,525	24,525			
07/01/2025	95,000	3.000%	24,525	119,525	144,050	\$1,180,000	
01/01/2026			23,100	23,100			
07/01/2026	100,000	3.000%	23,100	123,100	146,200	\$1,080,000	
01/01/2027			21,600	21,600			
07/01/2027	100,000	4.000%	21,600	121,600	143,200	\$ 980,000	
01/01/2028			19,600	19,600			
07/01/2028	105,000	4.000%	19,600	124,600	144,200	\$ 875,000	
01/01/2029			17,500	17,500			
07/01/2029	110,000	4.000%	17,500	127,500	145,000	\$ 765,000	
01/01/2030			15,300	15,300			
07/01/2030	115,000	4.000%	15,300	130,300	145,600	\$ 650,000	
01/01/2031			13,000	13,000			
07/01/2031	120,000	4.000%	13,000	133,000	146,000	\$ 530,000	
01/01/2032			10,600	10,600			
07/01/2032	125,000	4.000%	10,600	135,600	146,200	\$ 405,000	
01/01/2033			8,100	8,100			
07/01/2033	130,000	4.000%	8,100	138,100	146,200	\$ 275,000	
01/01/2034			5,500	5,500			
07/01/2034	135,000	4.000%	5,500	140,500	146,000	\$ 140,000	
01/01/2035			2,800	2,800			
07/01/2035	140,000	4.000%	2,800	142,800	145,600	\$ 0	
	2,420,000		908,630	3,328,630	3,328,630		

DEBT SERVICE FUND LEVY

Year	Budgeted	Actual Spent	Ending Cash Bala
2009-2010	119,948	148,713	4,120
2010-2011	149,460	148,949	408
2011-2012	154,714	148,749	12,928
2012-2013	146,340	153,503	9,793
2013-2014	143,863	152,293	11,627
2014-2015	145,978	154,591	13,725
2015-2016	273,985	287,241	5,536
2016-2017	286,314	297,766	464
2017-2018	160,240	146,666	10,845
2018-2019	137,195	144,964	4,506
2019-2020	148,440	148,217	562
2020-2021	150,700	150,517	795
2021-2022	155,205	152,396	8,197
2022-2023	152,800	149,746	7,171
2023-2024	153,900		

TREND DATA



BUILDING RESERVE FUND - 261

261 BUILDING RESERVE FUND - The Building Reserve Fund is authorized by Section 20-9-502, MCA, for the purpose of financing voter approved building or construction projects funded with district mill levies. The Building Reserve Fund is a budgeted fund.

LEVY LIMITS AND VOTING REQUIREMENTS—Tax levies are limited by:

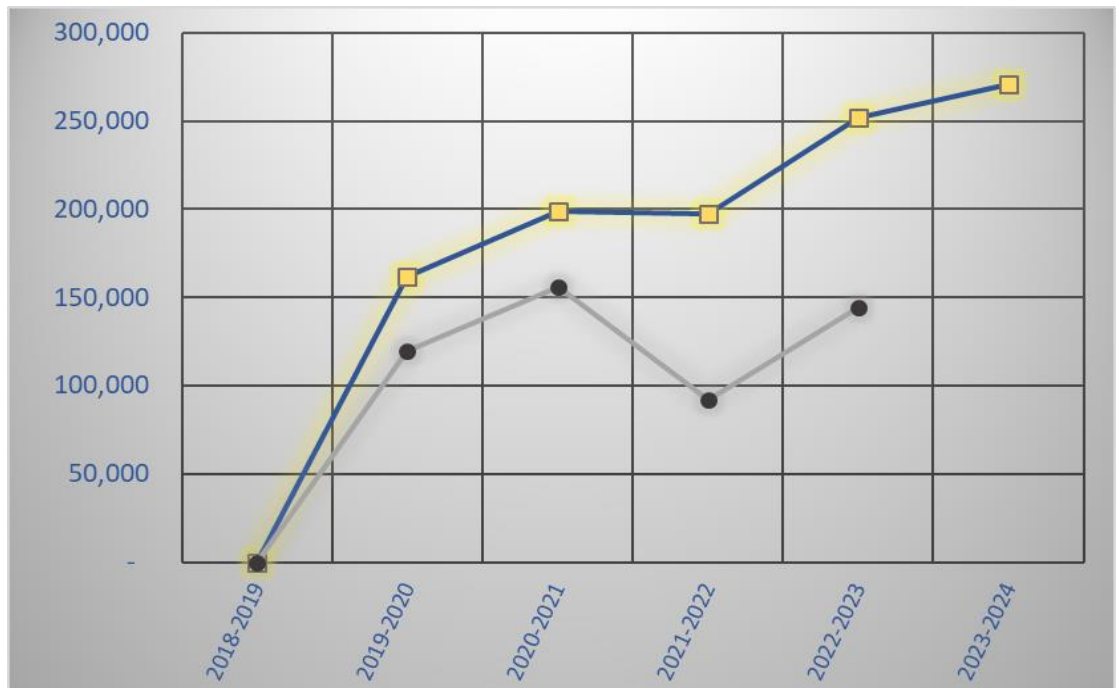
- Voted Levy - Tax payers must vote to Approve a levy of dollars to be used for building maintenance &/or upgrades. Can be a multiple year levy & project.
- **The Building Reserve Levy election held in 2020 will expire June 30, 2025.
- School Safety Transfer - allows transfers from any budgeted or non-budgeted fund (except Retirement and Debt Service) to Building Reserve
- Permissive Levy - Permissive levy not to exceed 10 mills (or 20 mills for K-12 district) in a fiscal year for school facility maintenance and repair. Also allows for deposits and transfers to the sub-fund, and limit these to the defined school facility maintenance amount per SB307



DEBT SERVICE FUND LEVY

Year	Budgeted	Actual Spent	Ending Cash Bal
2018-2019	-	-	100,000
2019-2020	161,615	119,302	39,299
2020-2021	198,598	155,648	38,390
2021-2022	197,290	91,873	
2022-2023	252,159	144,447	132,421
2023-2024	270,667		

TREND DATA



What did we use these fund for this past year?

BUILDING RESERVE EXPENDITURES	
PROJECTS COMPLETED OR IN PROCESS	
UPDATE WI-FI & CAMERA SYSTEM IN SCHOOL	16,520.29
LABOR FOR FLOORING REPLACEMENT - ELEMENTARY	6,689.00
	23,209.29

What we are planning on using these funds for

BUILDING RESERVE PROJECTS		
REVENUE SOURCES:		
2023-2024 BUILDING RESERVE PERMISSIVE LEVY		25,000.00
2023-2024 BUILDING RESERVE STATE MATCH		37,780.00
2022-2023 BUILDING RESERVE VOTED LEVY		100,000.00
FUND 215:		
PEERLESS		131,659.57
FLAXVILLE		196,513.75
FUND 282 -- INTERLOCAL		70,827.51
ESSER II FUNDS		15,060.11
		576,840.94
PROJECT:	ESTIMATED COSTS	
REPLACE ROOF ON ELEMENTARY & GYM	300,000.00	
REMAINING FOBS FOR INTERIOR ROOM KEYS	15,000.00	
LOCKERS IN JR. HIGH HALL	20,000.00	
WINDOWS THROUGH-OUT SCHOOL	100,000.00	
OPEN WALL TO HS COMPUTER LAB	10,000.00	
REDO JR. HIGH LOCKERROOMS	100,000.00	
REPLACE AVAYA PHONES	30,000.00	
REPLACE WALKING TRACK LIGHTS	5,000.00	
REPLACE SIDING ON BUS BARN	20,000.00	
REPLACE ROOF ON BUS BARN	20,000.00	
	620,000.00	

NON-BUDGETED FUNDS



SCHOOL FOOD FUND – 212

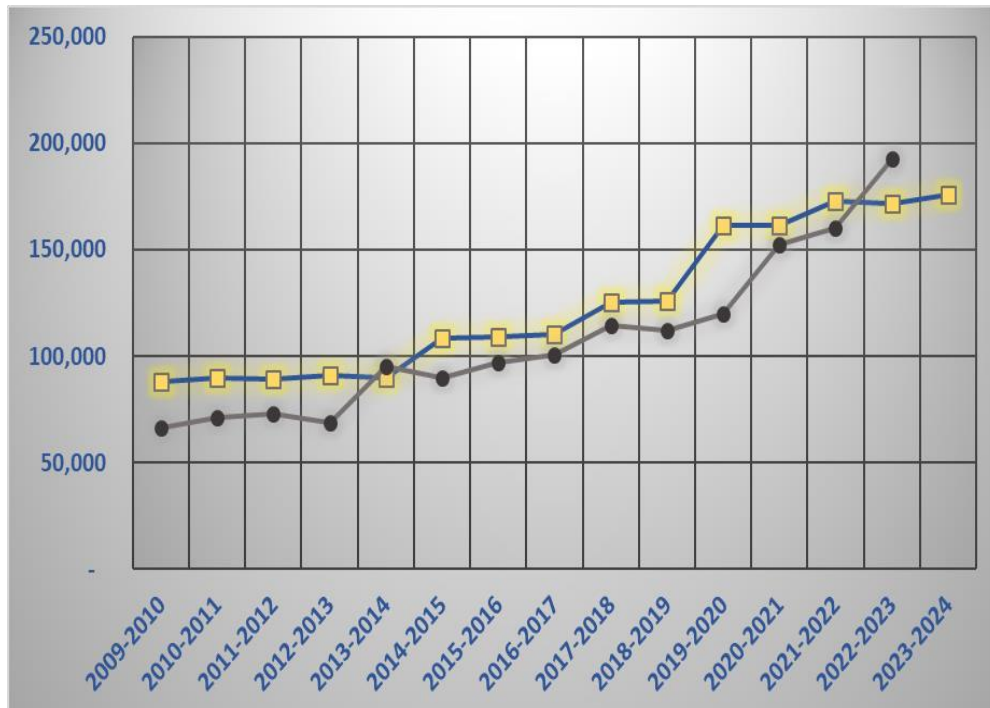
212 FOOD SERVICES FUND - Authorized by Section 20-10-201, MCA, for the purpose of accounting for school food service operations, including state and federal reimbursements.

We had additional cash in the fund after the “free breakfast and lunch” years. With the extra funds we were able to update equipment in the kitchen including a new dishwasher, storage units, double ovens, warming cabinet, stovetop and milk cooler.

SCHOOL FOOD FUND

Year	Budgeted	Actual Spent	Ending Cash E
2009-2010	88,000	66,411	4,716
2010-2011	90,000	70,998	2,288
2011-2012	89,346	72,816	619
2012-2013	90,772	68,907	64
2013-2014	89,618	95,469	1,629
2014-2015	108,289	89,728	82
2015-2016	109,400	97,162	3,913
2016-2017	110,537	100,571	6,584
2017-2018	125,304	114,683	4,292
2018-2019	125,962	112,329	2,770
2019-2020	161,598	120,207	1,752
2020-2021	161,250	152,451	47,967
2021-2022	172,814	159,995	119,952
2022-2023	171,867	192,784	150,009
2023-2024	175,935		

TREND DATA



MISCELLANEOUS FUND – 215

215 MISCELLANEOUS PROGRAMS FUND - Authorized by Section 20-9-507, MCA, for the purpose of accounting for local, state or federal grants and reimbursements. Donations that allow the expenditure of both principal and interest for support of district programs are deposited in this fund.

Salaries for our Title I, IDEA and IDEA Preschool are partially paid for by funds in project #1, 3 and 8. Title funds are determined by free and reduced students served in the school.

Scobey Schools District #1															
Project Balances as of June 30, 2023															
Expenses															
Fund 215		Award													Award
Project #	Description	Amount	July	August	September	October	November	December	January	February	March	April	May	June	Remaining
1	Title I = Award = \$39,869	\$ 65,403.00			5,402.71	5,402.71	5,402.72	5,402.70	5,402.71	5,402.71	5,402.71	5,402.71	21,624.04	557.28	\$ 0.00
2	Title IV (moved to Title I) Award \$10,119	\$ -													\$ -
3	IDEA B Spec. Ed = Award = \$77,453	\$ 77,453.00			6,368.00	6,759.69	6,667.06	6,686.84	6,561.41	6,663.46	6,660.38	6,703.67	25,759.12	(1,376.63)	\$ -
4	IDEA - ARP (extra money)	\$ 15,070.00		5,729.00									1,134.20	8,206.80	\$ -
4	Carl Perkin Grant	\$ -													\$ -
5	Title IV, Drug Free Schools	\$ 10.40													\$ 10.40
6	Family & Consumer Sciences	\$ 6,060.37		1,011.78			103.99	575.00							\$ 4,369.60
7	Technology Education	\$ 4,879.82										50.00			\$ 4,829.82
8	IDEA B Preschool - \$2,895 award	\$ 2,895.00												2,895.00	\$ -
8	IDEA B Preschool - ARP \$1,512.00 award	\$ 1,512.00												1,512.00	\$ -
9	Ruby Hanson	\$ 32,209.72	1,086.00												\$ 31,123.72
9	Missoula Children's Theater	\$ 512.53													\$ 512.53
10	Business/Office	\$ 7,696.39					185.96					768.10	1,345.44		\$ 5,396.89
11	Sheridan Electric Donation	\$ 35,417.39					5,172.13								\$ 30,245.26
12	Insurance Proceeds	\$ 27,785.09													\$ 27,785.09
14	Title II Part A (moved Title I) Award \$15,080	\$ -													\$ -
15	Title II Part D -	\$ 201.00													\$ 201.00
17	Jobs for Montana Graduates	\$ 6,446.14		149.82		574.67	898.75	674.28	541.68	444.26	1,361.22		2,843.09		\$ (1,041.63)
18	Vocational Rehab - PETS	\$ 246.61													\$ 246.61
25	District #3 Funds (includes Interest Income)	\$ 196,513.75													\$ 196,513.75
26	Tutor Program	\$ 987.05													\$ 987.05
28	One Time Only Energy Relief	\$ 189.03													\$ 189.03
31	KEDS (FY08 \$801.35 & FY09 \$845.15)	\$ 1,646.50													\$ 1,646.50
32	District #2 Funds (Peerless)	\$ 131,659.57													\$ 131,659.57
38	ACT Plus Writing	\$ -													\$ -
39	Facility Access	\$ 8,676.90													\$ 8,676.90
40	Occupational Therapist Co-Op	\$ -				474.80	280.56	323.73	107.91	366.89	237.40	302.15	755.36		\$ (2,848.80)
41	Donations (Renamed 10/1/18)	\$ 58,183.59							2,500.00	15,000.00				20,485.61	\$ 20,197.98
42	FLEX spending fund	\$ 3,500.00													\$ 3,500.00
44	REAP FY20 (2019-2021) \$26,329	\$ -													\$ -
46	REAP FY21 (2020-2022) \$22,902	\$ -													\$ -
51	ESSER II - \$138,982 Award	\$ 128,138.67			225.00	103,534.89	9,404.25								\$ 14,974.53
52	ESSER III - \$196,545 Award	\$ 67,209.03	33,500.00	12,236.50	5,612.50	(11,494.14)	135.50	950.00	550.00	1,000.00	1,000.00		1,325.00	19,952.83	\$ 2,440.84
53	REAP FY22 (2021-2024) \$21,908	\$ 18,497.99	1,872.77	4,994.00	10,223.08			1,408.14							\$ 0.00
54	REAP FY23 (2022-2023) \$23,537.00	\$ 23,537.00		1,821.43				(1,408.14)							\$ 23,128.86
55	Closing the Gap Grant \$25,000	\$ 25,000.00					4,709.94	11,724.94			2,706.54	814.81	3,495.02	754.49	\$ 794.26
	Grant Total	\$ 947,537.54	\$ 36,458.77	\$ 25,942.53	\$ 27,831.29	\$ 105,252.62	\$ 32,960.86	\$ 26,337.49	\$ 15,663.71	\$ 31,583.86	\$ 15,476.52	\$ 16,721.65	\$ 55,540.74	\$ 52,232.89	\$ 505,534.61

It Takes A Village....

During the 2022-2023 school year, we received donations from various organizations and individuals to complete projects for the improvement of the school and for our students. With the help of these individuals and businesses, projects were able to be realized without having to utilize tax dollars which can be put to use in other projects.

Shot Clocks for Big Gym:

Pro-Coop
Independence Bank
Farmers Elevator

Upgrade to LED lights in gyms:

Scobey Lions
DSFCU
SAFI

Re-furbish the Old Gym Floor:

Nemont
ProCoop
Independence Bank
SAFI
Plainsmen
Lions

3rd Grade Classroom furniture:

DSFCU
Air Design
Vincent Gaffney Foundation
Woody's
Morgan Lekvold
Body Building
Scobey Dental
Silver Star
Puckett Insurance

Library Donation:

Montana Masonic Foundation

Playground Equipment:

Sheridan Electric
Basin Electric
CoBank



TRAFFIC EDUCATION FUND – 218

218 TRAFFIC EDUCATION FUND - Authorized by Section 20-7-507 and 20-9-510, MCA, for the purpose of accounting for traffic education activities.

Due to the employment of a new drivers education instructor, we had two classes in the 2022-2023 school year. We charged students \$250.00 to take the class and raised the instructor hourly wage to \$35.00/hour. We started the year with a balance of \$8,944.90 in Fund 218 (Traffic Education). The state provides approximately \$100 per student. Due to timing of the class end date, we didn't receive funds from the state in 2022, but we did offer two classes in FY23. We will be reimbursed for these in 2023 along with the state reimbursement for 2023 if the class is completed by June 30, 2023.

		Actual revenue:
Balance Fund 218	\$ 8,944.90	\$11,015.08
25 students @\$250	\$ 6,250.00	5,750.00
25 students @100 (state reimbursement)	<u>\$ 2,500.00</u>	0.00
23 students @164 (state reimbursement)	<u>\$ 3,772.00</u>	
Estimated Total Funds 7/1/23	\$21,466.90	\$16,765.00
Estimated Expenditures:		Actual Expenditures:
Salary	\$ 6,700.00	\$ 6,681.92
Retirement	\$ 1,200.00	\$ 1,149.00
Fuel/travel expenses	\$ 1,000.00	\$ 1,176.73
Workshop	<u>\$ 200.00</u>	<u>\$ 0.00</u>
Total Estimated Expenditures 7/1/21	\$ 9,100.00	\$ 9,007.65

Fee history: 2000-2004 - \$150
 2005-2013 - \$175
 2014-2021 - \$200
 2022 – Present \$250.00

COMPENSATED ABSCENSE FUND – 221

221 COMPENSATED ABSCENSE FUND - Authorized by Section 20-9-512, MCA, for the purpose of financing the accumulated sick leave and vacation pay that a non-teaching or administrative school district employee is entitled to upon termination of employment. Funded using budgeted General Fund transfers. Funds in excess of limit must be returned to General Fund.

For FY23 – the ending cash balance in the account was \$17,248.94 so we were fully funded in that account and no transfers had to be made at year end.

School District Name/No.	Scobey K-12 School District						
For Fiscal Year Ended:	June 30, 2023						
COMPENSATED ABSCENCES WORKSHEET - RECAP	Total Vacation and Sick Leave Liability	Employer FICA	Employer PERS	Employer TRS	Employer Unemployment	Employer Workers Comp	Total Compensated Absence Liability
Administrative & Non-Teaching Staff	67,732.09	5,181.51	4,994.37	967.51	176.12	2,681.36	81,732.96
Teaching Staff	118,091.24	9,033.98	0.00	11,065.14	307.04	590.44	139,087.84
TOTALS	185,823.33	14,215.49	4,994.37	12,032.65	483.16	3,271.80	220,820.80
COMPENSATED ABSCENCE LIABILITY FUND LIMIT (see MCA 20-9-512 below):							
Total Liability for Administrative & Non-Teaching Staff							81,732.96
							X 30%
Maximum amount allowed in Compensated Absences Liability Fund (21)							24,519.89
Enter Cash Balance in Fund 21 as of June 30							17,248.94
Amount allowed to transfer (if negative, must transfer back to General Fund; if positive, may transfer up to this amount from General Fund)							7,270.95
Accounting Entries:							
To move money from Compensated Absence Liability Fund (21) to General Fund (01)							
Debit:	X21-999-6100-910	Operating Transfer to Other Funds					(Compensated Absence Liability Fund)
Credit:	X21-101	Cash					(Compensated Absence Liability Fund)
Debit:	X01-101	Cash					(General Fund)
Credit:	X01-5300	Operating Transfer from Other Funds					(General Fund)
----- OR -----							
To move money from General Fund (01) to Compensated Absence Liability Fund (21)							
Debit:	X01-999-6100-910	Operating Transfer to Other Funds					(General Fund)
Credit:	X01-101	Cash					(General Fund)
Debit:	X21-101	Cash					(Compensated Absence Liability Fund)
Credit:	X21-5300	Operating Transfer from Other Funds					(Compensated Absence Liability Fund)
<p>MCA 20-9-512. Compensated absence liability fund. (1) The trustees of a school district may establish a compensated absence liability fund for the purpose of paying: (a) any accumulated amount of sick leave that a nonteaching or administrative school district employee is entitled to upon termination of employment with the district in accordance with the provisions of 2-18-618; and (b) any accumulated amount of vacation leave that a nonteaching or administrative school district employee is entitled to upon termination of employment with the district. (2) The compensated absence liability fund may be used only for the stated purpose of this section. (3) The trustees may transfer money from the general fund, within the adopted budget, to establish and maintain the compensated absence liability fund.</p> <p>(4) The maximum amount in a reserve fund established under the provisions of subsections (1) and (3) may not exceed 30% of: (a) the total school district liability for accumulated sick leave of nonteaching and administrative school district employees on June 30 of the current school fiscal year; and (b) the total school district liability for accumulated vacation leave of nonteaching and administrative school district employees on June 30 of the current school fiscal year. (5) For the purposes of this section, "administrative school district employee" means a school district employee who is employed in an administrative position and who accrues vacation leave as part of the employee's contract with the school district.</p>							

BUILDING FUND – 260

260 BUILDING FUND - The Building Fund is authorized by Section 20-9-508, MCA. It is used primarily to account for the proceeds of bonds sold for the purposes provided in Section 20-9-403, MCA. The fund is also used to account for insurance proceeds for damaged property as provided in 20-6-608, MCA, or the sale or rental of property as provided by 20-6-604 and 607, MCA

As the fund was only used during the actual boiler replacement project – there has been no activity since 2016 and the fund balance of \$56.98 needs to be closed out and the fund balance set to \$0.00

ENDOWMENT FUND – 281

281 PRIVATE PURPOSE TRUST FUND - (Non-expendable trusts benefitting non-district operations). This fund is used to account for gifts, legacies, and devises received by the school district when the trust agreement specifies that funds (interest only) may be expended for non-district operating purposes, primarily student scholarships.

	Drury	McGovern	Simonson	Brennan	Stannebein	Ben Lien	Dave Roos	Balance
	12/20/1989	4/3/1990	8/18/1989	4/15/1993	\$2,000 7/1/2009	\$1,419.74 11/19/2010	\$5,100.00 9/21/2017	in Fund
	50%	\$50/year of accrued interest	70%	70% or \$150.00 minimum				281
Balance 6/30/13	16,230.45	2,352.71	7,407.93	7,148.06	2,105.05	1,799.61		33,197.94
Paid Out	-	-	-	-	-	-	-	
Interest Earned 7/1/13 - 6/30/14	217.39	106.28	15.41	48.51	46.81	15.00	77.80	232.39
Total Accrued Interest	2,072.41	391.55	1,149.19	934.73	120.05			
Balance 6/30/14	16,336.73	2,368.11	7,456.44	7,194.87	2,120.05	1,959.66		33,430.33
Paid Out	-	-	-	-	-	-	-	
Interest Earned 7/1/14 - 6/30/15	222.93	108.94	15.79	49.72	47.98	13.00	32.63	235.93
Total Accrued Interest	2,181.36	407.34	1,198.91	982.70	133.05			
Balance 6/30/15	16,445.67	2,383.91	7,506.16	7,242.85	2,133.05	1,969.11		33,666.26
Paid Out 1/5/2016	(208.08)	-	-	-	-	-	-	(208.08)
Interest Earned 7/1/15 - 6/30/16	184.56	90.16	13.07	41.15	39.71	13.00	58.85	197.56
Total Accrued Interest	2,063.43	420.41	1,240.06	1,022.41	146.05			
Balance 6/30/16	16,327.75	2,396.97	7,547.31	7,282.55	2,146.05	1,971.44		33,655.74
Paid Out 3/1/17	(45.00)	-	-	-	-	-	-	(45.00)
Interest Earned 7/1/16 - 6/30/17	185.33	89.91	13.20	41.56	40.10	15.04	102.62	200.37
Total Accrued Interest	2,108.34	433.60	1,281.62	1,062.51	161.09			
Balance 6/30/17	16,372.66	2,410.17	7,588.87	7,322.66	2,161.09	2,142.87	-	33,811.11
Paid Out	-	-	-	-	-	-	-	0
Paid In							5,100.00	
Interest Earned 7/1/17 - 6/30/18	222.83	107.90	15.88	50.01	48.26	15.00	65.7	237.83
Total Accrued Interest	2,216.25	449.49	1,331.64	1,110.77	176.09		29.21	
Balance 6/30/18	16,480.56	2,426.06	7,638.88	7,370.91	2,176.09		5,100.00	39,148.94
Paid Out	-	-	-	-	-	-	(500.00)	(500.00)
Paid In							1,893.46	
Interest Earned 7/1/18 - 6/30/19	299.3	126.00	18.55	58.40	56.35	21.00	121.4	320.30
Total Accrued Interest	2,342.24	468.04	1,390.04	1,167.12	197.09		68.20	
Balance 6/30/19	16,606.56	2,444.60	7,697.28	7,427.27	2,197.09		6,532.45	40,862.70
Paid Out	-	-	-	-	-	-	(500.00)	(500.00)
Paid In							1,893.46	
Interest Earned 7/1/19 - 6/30/20	299.61	121.76	17.92	56.44	54.46		78.85	299.61
Total Accrued Interest	2,464.00	485.96	1,446.47	1,221.58	197.09		116.10	
Balance 6/30/20	16,728.32	2,462.53	7,753.72	7,481.72	2,197.09		8,722.31	43,304.27
Paid Out	-	-	-	-	-	-	(500.00)	(500.00)
Paid In							1,869.63	
Interest Earned 7/1/20 - 6/30/21	130.53	50.42	7.42	23.37	22.55	30.08	55.89	160.61
Total Accrued Interest	2,514.43	493.38	1,469.85	1,244.13	227.17		142.39	
Balance 6/30/21	16,778.74	2,469.95	7,777.09	7,504.28	2,227.17		10,618.23	45,334.51
Paid Out = \$495.99 x 50% = \$248.00	(248.00)	-	-	-	-	-	(500.00)	(500.00)
Paid In							2,076.25	
Interest Earned 7/1/21 - 6/30/22	102.17	37.81	5.57	17.53	16.91	9.00	114.35	111.17
Total Accrued Interest	2,304.24	498.95	1,487.37	1,261.05	236.17		166.32	
Balance 6/30/22	16,568.56	2,475.52	7,794.62	7,521.19	2,236.17		12,218.41	47,021.93
Paid Out	-	-	-	-	-	-	-	
Paid In							2,055.27	
Interest Earned 7/1/22 - 6/30/23	-	-	-	-	-	6.00	-	6.00
Total Accrued Interest	2,304.24	498.95	1,487.37	1,261.05	242.17		166.32	
Balance 6/30/23	16,568.56	2,475.52	7,794.62	7,521.19	2,242.17		14,273.68	47,027.93

INTERLOCAL/MULTI-DISTRICT FUND - 282

282 INTERLOCAL AGREEMENT FUND - The Interlocal Agreement Fund is authorized by Sections 20-7-457, 20-9-511, 20-7-801, and 20-9-701, MCA, for the purpose of accounting for revenues and expenditures related to an interlocal agreement between two or more school districts or other local governments.

Our agreement with Glasgow & Kircher School will expire June 30, 2024. Preliminary conversation indicates they would like to continue with the agreement. Other schools have also expressed interest should the board agree to their joining our interlocal.

Scobey				
6/2/2021	Transfer			\$ 92,000.00
6/30/2021	Payroll Expenses		1,297.26	\$ 90,702.74
7/30/2021	Expenses		24,408.87	\$ 66,293.87
8/30/2021	Supplies		7,319.85	\$ 58,974.02
	Supplies		165.30	\$ 58,808.72
	Supplies		23.54	\$ 58,785.18
	Supplies		523.72	\$ 58,261.46
			-	\$ 58,261.46
	Sheridan Electric - Lights		31,927.52	\$ 26,333.94
			-	\$ 26,333.94
	Expenses		3,006.78	\$ 23,327.16
6/30/2022	Transfer	5,000.00	-	\$ 28,327.16
7/31/2022	Supplies		70.97	\$ 28,256.19
8/30/2022	Supplies		3,450.54	\$ 24,805.65
9/30/2022	Supplies		778.14	\$ 24,027.51
6/30/2023	Transfer	46,800.00		\$ 70,827.51

Glasgow				
		Tfr in	Tfr out	
6/30/2021	Deposit			\$ 370,000.00
6/27/2022	Gym refinish - Glasgow School		39,997.50	\$ 330,002.50
7/1/2022	Transfer in	106,000.00		\$ 436,002.50
8/30/2022	Gym refinish - Glasgow School		39,997.50	\$ 396,005.00

Kircher				
		Tfr in	Tfr out	
7/1/2021	Deposit			\$ 10,000.00
7/1/2022	Transfer in	20,000.00		\$ 30,000.00

STUDENT ACCOUNTS – 284

84 STUDENT EXTRACURRICULAR ACTIVITIES FUND - The Student Extracurricular Activities Fund is authorized by Section 20-9-504, MCA, to account for various student activities, such as athletics, clubs, classes, student government organizations, student publications and other such activities. Separate fund accounts within the Extracurricular Fund are maintained to account for these various activities. Unlike other district funds, the money for these activities may be maintained in bank accounts outside the control of the County Treasurer. The fund is administered by school district administrators, faculty members, and student organizations under the guidelines and policies established by the Board of Trustees and in accordance with the “Student Activity Fund Accounting” guidelines. Required guidelines are available from the Montana Association of School Business Officials (MASBO) or from OPI. If appropriate, this fund may be classified as a special revenue fund for GASB 34 purposes.

08/09/23		SCOBEY PUBLIC SCHOOLS										Page: 1 of DOSPG	
12:30:14		Statement of Activity by Account Name for 07/01/22 to 06/30/23										Report ID: S100	
Account	Opening Balance	Disbursed (-)	Receipts		Deposits (+)	Transfers (+)	Invest (+)	Misc. Earnings (+)	Misc. Charges (-)	Closing Balance			
			in Transit (+)										
121	ART CLUB	3234.31	4490.31	0.00	6453.75	-1699.00		0.00	0.00	3498.75			
221	ART CLUB - SAVINGS	3312.26	0.00	0.00	0.00	2000.00		35.27	0.00	5347.53			
101	ATHLETICS	23147.17	74868.82	-120.00	76748.39	-4782.60		0.00	0.00	20124.14			
201	ATHLETICS - SAVINGS	4303.86	0.00	0.00	0.00	4000.00		46.82	0.00	8350.68			
112	BAND/CHORUS	2015.28	843.46	0.00	6382.70	-2950.00		0.00	0.00	4604.52			
212	BAND/CHORUS - SAVINGS	1022.08	0.00	0.00	0.00	3000.00		12.39	0.00	4034.47			
175	BUS. PROF. OF AMERICA	1661.63	10984.64	0.00	14379.00	-3000.00		0.00	0.00	2055.99			
275	BUS. PROF. OF AMERICA SAVINGS	1028.16	0.00	0.00	0.00	3000.00		12.46	0.00	4040.62			
102	CHEERLEADER	1781.95	1727.99	0.00	4535.00	-2000.00		0.00	0.00	2588.96			
202	CHEERLEADER - SAVINGS	3041.34	0.00	0.00	0.00	2000.00		32.50	0.00	5073.84			
147	CLASS OF 2022	1119.13	919.13	0.00	0.00	-200.00		0.00	0.00	0.00			
148	CLASS OF 2023	2368.13	6286.69	0.00	499.25	3419.31		0.00	0.00	0.00			
248	CLASS OF 2023 SAVINGS	2021.10	0.00	0.00	0.00	-2032.60		11.50	0.00	0.00			
149	CLASS OF 2024	3214.90	3483.88	0.00	1760.50	2473.61		0.00	0.00	3965.13			
249	CLASS OF 2024 SAVINGS	1914.37	0.00	0.00	0.00	0.00		19.65	0.00	1934.02			
150	CLASS OF 2025	1862.91	29.53	0.00	363.00	1586.71		0.00	0.00	3783.09			
250	CLASS OF 2025 SAVINGS	1004.20	0.00	0.00	0.00	0.00		10.31	0.00	1014.51			
151	CLASS OF 2026	2173.70	40.26	0.00	113.00	86.71		0.00	0.00	2333.15			
251	CLASS OF 2026 SAVINGS	0.00	0.00	0.00	0.00	1500.00		0.95	0.00	1500.95			
152	CLASS OF 2027	3440.22	288.49	0.00	0.00	-992.19		0.00	0.00	2159.54			
252	CLASS OF 2027 SAVINGS	0.00	0.00	0.00	0.00	1500.00		0.95	0.00	1500.95			
153	CLASS OF 2028	0.00	3731.24	0.00	5969.00	86.71		0.00	0.00	2324.47			
253	CLASS OF 2028 SAVINGS	0.00	0.00	0.00	0.00	1500.00		0.95	0.00	1500.95			
176	CLOSE-UP 2	6757.86	0.00	0.00	0.00	-4000.00		0.00	0.00	2757.86			
276	CLOSE-UP 2 SAVINGS	2378.92	0.00	0.00	0.00	4000.00		26.96	0.00	6405.88			
110	F.C.C.L.A.	1935.68	11512.07	-224.35	11730.71	100.00		0.00	0.00	2029.97			
210	F.C.C.L.A. - SAVINGS	177.20	0.00	0.00	0.00	0.00		1.82	0.00	179.02			
123	FFA	0.00	17684.28	0.00	24475.00	-2500.00		0.00	0.00	4290.72			
223	FFA SAVINGS	0.00	0.00	0.00	0.00	2500.00		1.58	0.00	2501.58			
108	FOOTBALL	4503.54	2200.76	0.00	3930.00	-2000.00		0.00	0.00	4232.78			
208	FOOTBALL - SAVINGS	2188.31	0.00	0.00	0.00	2000.00		23.74	0.00	4212.05			
122	LIBRARY	650.82	3756.68	0.00	3940.15	0.00		0.00	0.00	834.29			
450	MARQUEE/FB BOOTH	20.43	0.00	0.00	0.00	0.00		0.00	0.00	20.43			
113	NATIONAL HONOR SOCIETY	629.91	546.54	0.00	1012.00	-201.00		0.00	0.00	894.37			
109	PEP BAND STATE BASKETBALL	216.94	0.00	0.00	0.00	0.00		0.00	0.00	216.94			
209	PEP BAND STATE BASKETBALL SAVINGS	4025.98	0.00	0.00	0.00	0.00		41.34	0.00	4067.32			
116	SPARTAN IMAGING / JMG	2359.38	2111.56	-150.00	1450.75	0.00		0.00	0.00	1548.57			
216	SPARTAN IMAGING / JMG - SAVINGS	254.67	0.00	0.00	0.00	0.00		2.61	0.00	257.28			
117	SPARTAN YEARBOOK	1154.99	986.35	0.00	2837.09	-1000.00		0.00	0.00	2005.73			
217	SPARTAN YEARBOOK - SAVINGS	0.09	0.00	0.00	0.00	1000.00		0.63	0.00	1000.72			
106	SPEECH & DRAMA	435.02	1243.76	0.00	1188.25	528.90		0.00	0.00	908.41			
118	STUDENT COUNCIL	6429.42	20324.95	0.00	29722.69	-12687.97		0.00	0.00	3139.19			
218	STUDENT COUNCIL - SAVINGS	136.18	0.00	0.00	0.00	4000.00		3.92	0.00	4140.10			
318	STUDENT COUNCIL PEPSI KICK BACK	6344.40	0.00	-2395.00	4560.00	0.00		0.00	0.00	8509.40			
119	TRAVEL FUND	0.00	-236.59	0.00	0.00	-236.59		0.00	0.00	0.00			
232	TROPHY CABINET - SAVINGS CL '05 & '07	0.46	0.00	0.00	0.00	0.00		0.00	0.00	0.46			
Total for Student Accounts		104266.90	167824.80	-2889.35	202050.23			286.35		135889.33			
Bank Account Totals		104266.90	167824.80	-2889.35	202050.23	0.00		286.35	0.00				
Statement Balance										136688.33			



Budget Report

FY 2024

10 Daniels

Submit ID:

0194 Scobey K-12 Schools

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	2,788,015.54	278,801.55	10%	10.00%	20,766.12	1,902,801.49	864,447.93	125.18
10 Transportation	385,670.16	40,406.77	20%	10.48%	1,314.41	149,265.35	235,090.40	34.05
11 Bus Depreciation Reserve	279,322.46	0.00	N/A	0.00%	136,700.36	0.00	142,622.10	20.65
13 Tuition	4,849.13		N/A		3,130.03	0.00	1,719.10	0.25
14 Retirement	388,997.99	58,349.70	20%	15.00%	236,941.76	152,056.23		
17 Adult Education	10,000.00	0.00	35%	0.00%	7,673.41	0.00	2,326.59	0.34
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	68,938.64	0.00	N/A	0.00%	41,810.88	2,127.76	25,000.00	3.62
29 Flexibility	47,145.56	0.00	N/A	0.00%	47,145.56	0.00	0.00	0.00
61 Building Reserve	270,667.18	0.00	N/A	0.00%	107,887.18	37,780.00	125,000.00	18.10
Total of All Funds	4,243,606.66	377,558.02			603,369.71	2,244,030.83	1,396,206.12	202.19

50 Debt Service								
Tax Jurisdiction								
Daniels Jurisdiction	153,900.00	0.00	20-9-438	0.00%	7,170.91	0.00	146,729.09	21.25



Budget Report

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0194 Scobey K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	SCOBEEY K-6	163
M1	SCOBEEY 7-8	46
H1	SCOBEEY HS 9-12	88 *

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

A.	Direct State Aid	(I-A)	1,143,765.23
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	89,150.00
D.	At Risk Student	(I-D)	4,854.22
E.	Indian Education For All	(I-E)	7,101.27
F.	American Indian Achievement Gap	(I-F)	6,815.00
G.	Data For Achievement	(I-G)	6,798.33
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	49,738.81
I.	State Special Education Related-Services Payment To Coop	(I-I)	15,060.20
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	11,504.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	15,823.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	298
B.	BASE Budget Limit	(II-B)	2,187,385.41
C.	Maximum Budget Limit	(II-C)	2,731,909.30
D.	Over-BASE Levy As Submitted on Budget	(II-D)	544,523.89
E.	Adopted Budget	(II-E)	2,731,909.30

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,237,384.36
H.	Maximum Budget Limit	(II-H)	2,788,015.54
I.	Highest Budget Without a Vote	(II-I)	2,781,908.25
J.	Highest Budget	(II-J)	2,788,015.54
K.	Highest Voted Amount	(II-K)	6,107.29
L.	Amount Approved on Ballot by Voters	(II-L)	6,107.29
M.	Adopted Budget	(II-M)	2,788,015.54



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

A.	Operating Reserve (961)	(III-A)		278,801.55
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)		20,766.12
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	20,766.12	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		299,567.67

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:

	Elementary	High School	K-12	
A.	Special Education Allowable Costs	35,336.02	14,402.79	49,738.81
B.	Special Education RSBG to Coop	10,742.60	4,317.60	15,060.20
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	18,431.45	7,488.16	25,919.60

Proration of BASE Budget to Elementary and High School Programs:

	Elementary	High School	K-12	
E.	100% Of Basic Entitlement	171,739.00	343,483.00	515,222.00
F.	100% Of Per Student Entitlement	1,355,530.90	688,006.00	2,043,536.90
		1,527,269.90	1,031,489.00	2,558,758.90
	X 0.353	X 0.353	X 0.353	
G.	GTB Aid Budget Area	539,126.28	364,115.62	903,241.89
H.	Special Education in BASE@40%	18,431.45	7,488.16	25,919.60
I.	Subsidized BASE Amount	557,557.73	371,603.78	929,161.49
J.	Subsidized BASE Ratio	60%	40%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,788,015.54
1.	BASE Budget Limit	(V-A1)	2,237,384.36	
2.	Over-BASE Budget	(V-A2)	550,631.18	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,143,765.23
1.	Direct State Aid Paid By State	(V-B1)	1,143,765.23	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		89,150.00
D.	At Risk Student	(V-D)		4,854.22
E.	Indian Education For All	(V-E)		7,101.27
F.	American Indian Achievement Gap	(V-F)		6,815.00
G.	Data For Achievement	(V-G)		6,798.33



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H.	Special Education Allowable Cost Payment	(V-H)		49,738.81
I.	Remaining Fund Balance Available	(V-I)		20,766.12
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,035.20
1.	Actual Non-Levy Revenue	(V-J1)	3,035.20	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		905,360.18
1.	State - Guaranteed Tax Base Aid	(V-L1)	591,543.43	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	313,816.75	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,237,384.36
Funding The Over-BASE Budget:				
N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		550,631.18
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		550,631.18
Mill Levies:				
R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		29.51
T.	BASE Mills - High School	(V-T)		15.93
U.	Over-BASE Mills	(V-U)		79.74
1.	District Property Tax Levy Mills	(V-U1)	79.74	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		125.18

* 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

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0194 Scobey K-12 Schools

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01 General Fund

Adopted Budget	0001	2,788,015.54
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Budget Uses

Expenditure Budget	0002	2,788,015.54
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	20,766.12
Direct State Aid	3110	1,143,765.23
Quality Educator	3111	89,150.00
At Risk Student	3112	4,854.22
Indian Education For All	3113	7,101.27
American Indian Achievement Gap	3114	6,815.00
State Special Education Allowable Cost Payment to Districts	3115	49,738.81
Data For Achievement	3116	6,798.33
State - Guaranteed Tax Base Aid	3120	591,543.43

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,035.20
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
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00



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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00	
BASE Levy	1110(b)	313,816.75	
Over-BASE Levy	1110(c)	550,631.18	
District Tax Levy	1110		864,447.93
Total Estimated Revenues to Fund Adopted Budget	0004		2,788,015.54
Estimated Revenues Exceeding Adopted Budget	0004a		0.00



Budget Report

FY 2024

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0194 Scobey K-12 Schools

10 Transportation Fund

Adopted Budget	0001	385,670.16
Budget Uses		
Expenditure Budget	0002	385,670.16
Add To Fund Balance	0003	0.00
Transportation Schedule Data		
On-Schedule	0005	135,695.77
Contingency	0006	13,569.58
Over-Schedule	0011	236,404.81
Fund Balance for Budget	TFS48	41,721.18
Operating Reserve	0961	40,406.77
Unreserved Fund Balance Reappropriated	0970	1,314.41
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Reimbursements		
County On-Schedule Transportation Reimbursement	2220	74,632.67
State - On-Schedule Transportation Reimbursement	3210	74,632.68
District Tax Levy	1110	235,090.40
District Mills	999	34.05
Total Estimated Revenues to Fund Adopted Budget	0004	385,670.16
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report

FY 2024

10 Daniels

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0194 Scobey K-12 Schools

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	279,322.46
Budget Uses		
Expenditure Budget	0002	279,322.46
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	136,700.36
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	136,700.36
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	142,622.10
District Mills	999	20.65
Total Estimated Revenues to Fund Adopted Budget	0004	279,322.46

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 Ford Expedition	2023	68,000.00	0.00	13,600.00	13,600.00
2013 Ford FE350	2022	40,000.00	8,000.00	8,000.00	8,000.00
2022 Thomas Minotour O51MS	2022	71,005.00	14,201.00	14,201.00	14,201.00
2007 MCI J4500 Activity	2018	275,000.00	90,000.00	55,000.00	55,000.00
2013 Ford Diamond Shuttle	2018	32,400.00	25,440.00	6,480.00	6,480.00
2017 Thomas 051MS	2018	70,444.00	57,265.60	14,088.80	14,088.80
2016 International 54 pass IC	2016	95,000.00	110,800.00	19,000.00	19,000.00
2013 Chevrolet Bluebird Microbus	2015	35,900.00	49,080.00	7,180.00	4,770.00
2015 Thomas Minotour Bus	2015	63,647.00	87,988.20	12,729.40	7,482.30
2001 LTC 48 Passenger Cruiser	2013	34,000.00	51,000.00	N/A	NA
2012 Bluebird Vision	2011	82,000.00	123,000.00	N/A	NA
2004 International 48 Passenger	2003	56,030.00	84,045.00	N/A	NA
2000 Bluebird 42 Passenger	2000	52,310.00	87,389.00	N/A	0.00
Total					142,622.10



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FY 2024

10 Daniels

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0194 Scobey K-12 Schools

13 Tuition Fund

Adopted Budget	0001	4,849.13
Budget Uses		
Expenditure Budget	0002	4,849.13
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,130.03
Unreserved Fund Balance Reappropriated	0970	3,130.03
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	1,719.10
District Mills	999	0.25
Total Estimated Revenues to Fund Adopted Budget	0004	4,849.13
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



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14 Retirement Fund

Adopted Budget	0001	388,997.99
Budget Uses		
Expenditure Budget	0002	388,997.99
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	295,291.46
Operating Reserve	0961	58,349.70
Unreserved Fund Balance Reappropriated	0970	236,941.76
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	152,056.23
Total Estimated Revenues to Fund Adopted Budget	0004	388,997.99
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



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17 Adult Education Fund

Adopted Budget	0001	10,000.00
Budget Uses		
Expenditure Budget	0002	10,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,673.41
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,673.41
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	2,326.59
District Mills	999	0.34
Total Estimated Revenues to Fund Adopted Budget	0004	10,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



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19 Non-Operating Fund

Adopted Budget	0001	0.00
Budget Uses		
Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Transportation Schedule Data		
On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Reimbursements		
County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



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28 Technology Fund

Adopted Budget	0001	68,938.64
Budget Uses		
Expenditure Budget	0002	68,938.64
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	41,810.88
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	41,810.88
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	2,127.76
District Tax Levy	1110	25,000.00
District Mills	999	3.62
Total Estimated Revenues to Fund Adopted Budget	0004	68,938.64
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



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29 Flexibility Fund

Adopted Budget	0001	47,145.56
Budget Uses		
Expenditure Budget	0002	47,145.56
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	47,145.56
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	47,145.56
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
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	47,145.56
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



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50 Debt Service Fund

Daniels Jurisdiction

Taxable Value		6,905,051.00
Adopted Budget	0001	153,900.00
Budget Uses		
Expenditure Budget	0002	153,900.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	7,170.91
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,170.91
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	146,729.09
Jurisdiction Mills	999	21.25
Total Estimated Revenues to Fund Adopted Budget	0004	153,900.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/24	Principal	Interest	Agent Fees
Elementary Bond	11/13/2014	06/30/2035	1,000,000.00	637,500.00	47,500.00	25,950.00	350.00
High School Bond	11/14/2014	06/30/2035	1,000,000.00	637,500.00	47,500.00	25,950.00	350.00
Total Bond Requirements							147,600.00

SIDs

Issue Type	Amount
Elementary	3,150.00
High School	3,150.00
Total SID Requirements	6,300.00
Total Debt Service Requirements	0002 153,900.00



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61 Building Reserve Fund

Adopted Budget	0001	270,667.18
Budget Uses		
Expenditure Budget	0002	270,667.18
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	107,887.18
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	107,887.18
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	37,780.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy	1110(a)	100,000.00
Building Reserve Permissive Levy	1110(b)	25,000.00
District Tax Levy	1110	125,000.00
District Mills	999	18.10
Building Reserve Voted Mills	0134	14.48
Building Reserve Permissive Mills	0135	3.62
Total Estimated Revenues to Fund Adopted Budget	0004	270,667.18

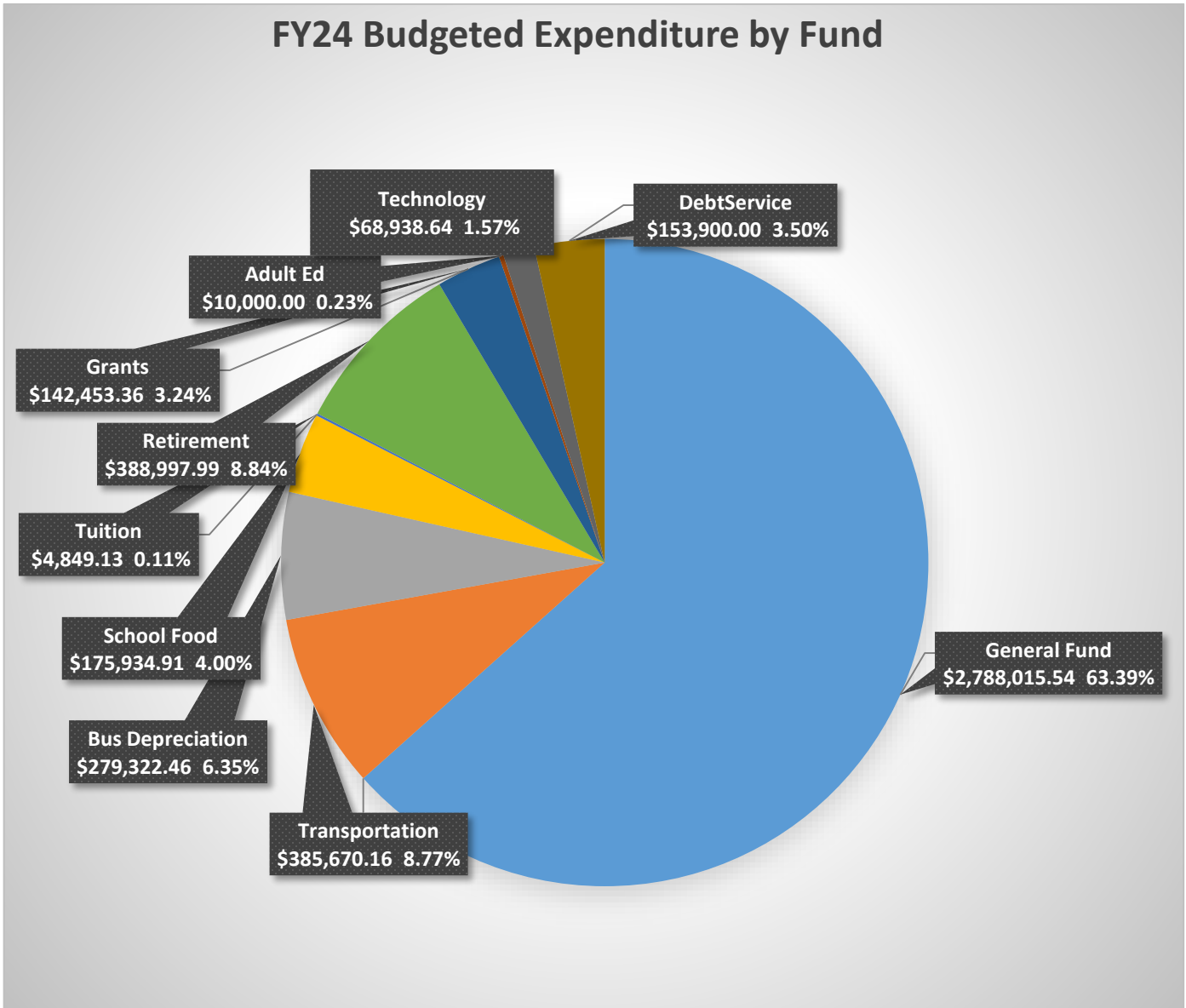
Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/05/2020	500,000.00	5	612	300,000.00	100,000.00	100,000.00
Total						100,000.00

Expenditure By Fund FY24

General Fund	\$ 2,788,015.54	63.39%
Transportation	\$ 385,670.16	8.77%
Bus Depreciation	\$ 279,322.46	6.35%
School Food	\$ 175,934.91	4.00%
Tuition	\$ 4,849.13	0.11%
Retirement	\$ 388,997.99	8.84%
Title & IDEA	\$ 142,453.36	3.24%
Adult Education	\$ 10,000.00	0.23%
Technology	\$ 68,938.64	1.57%
Debt Service	\$ 153,900.00	3.50%
Building Reserve	\$ 270,667.18	6.15%
	\$ 4,398,082.19	100.00%

FY24 Budgeted Expenditure by Fund



PART 4

How Does This Affect Daniels County Taxpayers

307 Resolution Recap
Historical Budgets & Taxable Values
Historical Taxable Values
OPI Budget Prior Years' Summary

WHAT IS SB 307 AND WHY DO WE HAVE IT

**Transparency in the levying process

Trustees must adopt a resolution in the Spring each year, estimating the increase/decrease in revenue and mills from permissive (non-voted) levies

**New Permissive (non-voted) levy authority to address school facilities maintenance & repair

**Track Building Reserve Fund & School facility maintenance amount

In March we set these amounts based on last year's taxable values.

SCOBEY PUBLIC SCHOOLS BOARD OF TRUSTEES

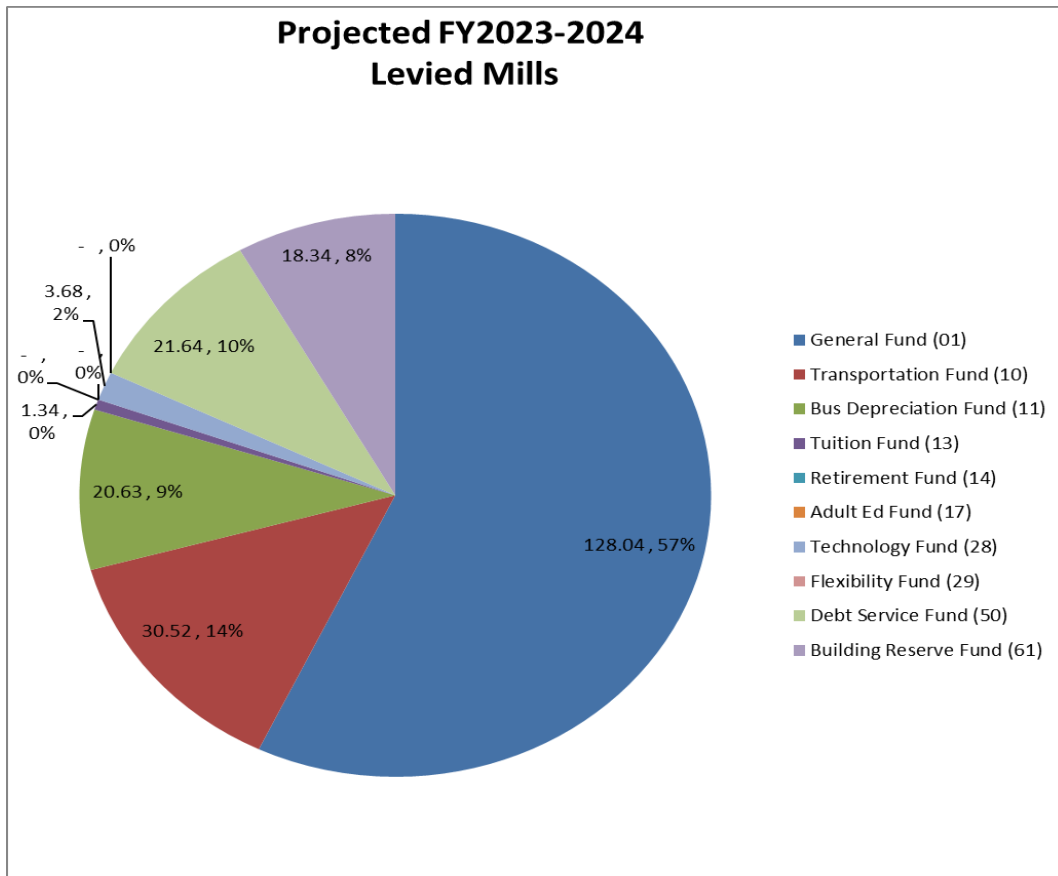
RESOLUTION UNDER SENATE BILL 307

RESOLUTION OF INTENT TO IMPOSE AN INCREASE IN LEVIES FOR FISCAL YEAR 2024

As an essential part of its budgeting process, the Scobey School District Board of Trustees is authorized by law to impose levies to support its budget. The Scobey School District Board of Trustees estimates the following increases/decreases in revenues and mills for the funds noted below for the next school fiscal year beginning July 1, 2023, using certified taxable valuations from the current school fiscal year as provided to the district:

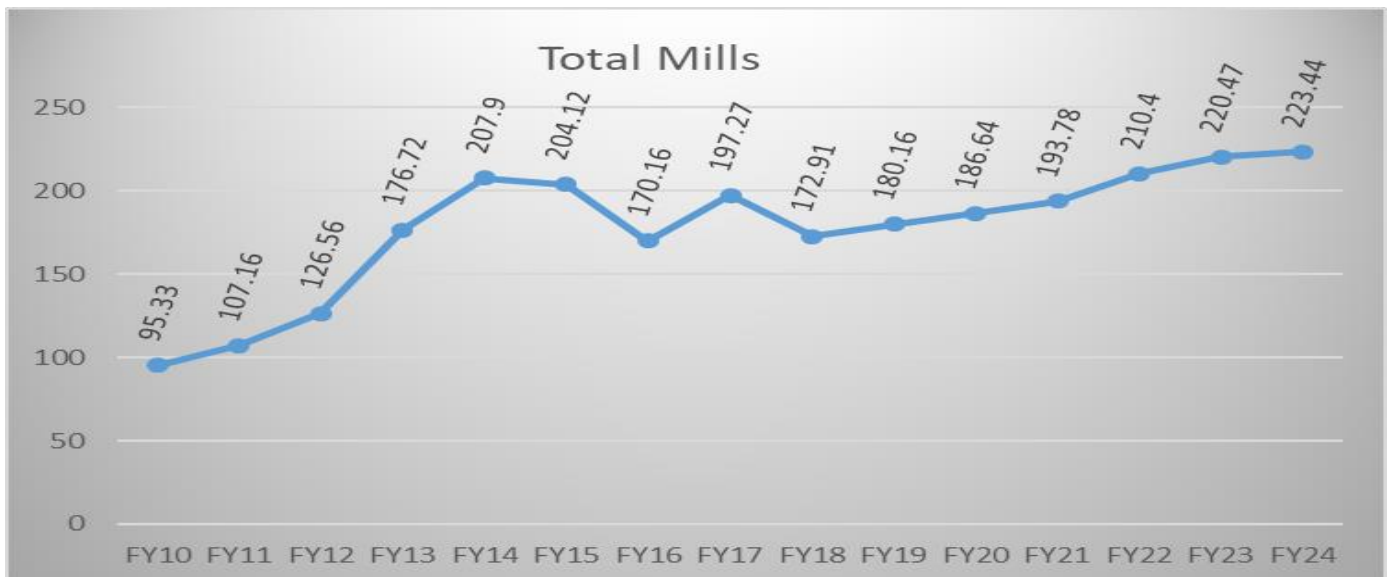
TOTAL - ALL FUNDS USING PRIOR YEAR TAXABLE VALUE:

Fund	2022-2023 Actual Levies		2023-2024 Projections					Est Annual Tax Impact \$100K home	Est Annual Tax Impact \$200K home
	\$	Mills	\$	Mills	Change \$	Change Mills			
General	\$ 848,656	125.02	\$ 869,021	128.04	\$ 20,365	increase 3.02	increase	\$ 4.08	\$ 8.16
Transportation	\$ 193,126	28.45	\$ 207,148	30.52	\$ 14,021	increase 2.07	increase	\$ 2.79	\$ 5.58
Bus Depreciation	\$ 140,226	20.66	\$ 140,000	20.63	\$ (226)	decrease (0.03)	decrease	\$ (0.04)	\$ (0.08)
Tuition	\$ 18,576	2.74	\$ 9,075	1.34	\$ (9,500)	decrease (1.40)	decrease	\$ (1.89)	\$ (3.78)
Adult Ed	\$ 1,400	0.21	\$ -	-	\$ (1,400)	decrease (0.21)	decrease	\$ (0.28)	\$ (0.56)
Technology	\$ 25,000	3.68	\$ 25,000	3.68	\$ -	none -	none	\$ -	\$ -
Flexibility	\$ -	0.00	\$ -	-	\$ -	none -	none	\$ -	\$ -
Debt Service	\$ 144,603	21.30	\$ 146,900	21.64	\$ 2,297	increase 0.34	increase	\$ 0.46	\$ 0.92
Building Reserve Permissive	\$ 25,000	3.68	\$ 24,506	3.61	\$ (494)	decrease (0.07)	decrease	\$ (0.09)	\$ (0.18)
Building Reserve Voted	\$ 100,000	14.73	\$ 100,000	14.73	\$ -	none -	none	\$ -	\$ -
Grand Total	\$ 1,496,587	220.47	\$ 1,521,649	224.19	\$ 25,062	increase 3.72	increase	\$ 5.03	\$ 10.06



Historical budget, mills & taxable value

Budget Year	Total School Budget	Total Mills	Taxable Value
FY10	\$ 3,114,158.73	95.33	5,669,467.00
FY11	\$ 3,130,670.60	107.16	5,625,018.00
FY12	\$ 3,100,931.89	126.56	5,796,506.00
FY13	\$ 3,234,307.67	176.72	5,445,536.00
FY14	\$ 3,394,827.40	207.9	5,549,449.00
FY15	\$ 3,465,919.94	204.12	5,497,646.00
FY16	\$ 3,574,812.62	170.16	7,196,910.00
FY17	\$ 3,630,493.73	197.27	7,257,064.00
FY18	\$ 3,702,997.54	172.91	7,705,351.00
FY19	\$ 3,655,930.75	180.16	7,629,092.00
FY20	\$ 3,932,223.18	186.64	7,386,175.00
FY21	\$ 3,942,321.27	193.78	7,561,179.00
FY22	\$ 4,076,601.61	210.4	7,242,312.00
FY23	\$ 4,327,705.28	220.47	6,787,318.00
FY24	\$ 4,397,506.66	223.44	6,905,051.00





Budget Report

FY 2023

10 Daniels

Submit ID:

0194 Scobey K-12 Schools

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	2,731,909.30	273,190.93	10%	10.00%	2,259.86	1,880,993.36	848,656.08	125.02
10 Transportation	377,465.24	36,151.61	20%	9.58%	0.00	184,338.79	193,126.45	28.45
11 Bus Depreciation Reserve	246,469.55	0.00	N/A	0.00%	106,243.35	0.00	140,226.20	20.66
13 Tuition	18,928.44		N/A		352.89	0.00	18,575.55	2.74
14 Retirement	404,770.35	60,715.56	20%	15.00%	56,849.28	347,921.07		
17 Adult Education	10,000.00	0.00	35%	0.00%	8,099.14	500.00	1,400.86	0.21
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	87,531.34	0.00	N/A	0.00%	60,395.96	2,135.38	25,000.00	3.68
29 Flexibility	45,672.20	0.00	N/A	0.00%	45,672.20	0.00	0.00	0.00
61 Building Reserve	252,158.86	0.00	N/A	0.00%	94,194.06	32,964.80	125,000.00	18.41
Total of All Funds	4,174,905.28	370,058.10			374,066.74	2,448,853.40	1,351,985.14	199.17

50 Debt Service								
Tax Jurisdiction								
Daniels Jurisdiction	152,800.00	0.00	20-9-438	0.00%	8,197.43	0.00	144,602.57	21.30



Budget Report

FY 2021

10 Daniels

Submit ID:

0194 Scobey K-12 Schools

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	2,579,202.20	257,920.22	10%	10.00%	10,044.45	1,698,843.88	870,313.87	115.10
10 Transportation	340,000.00	34,000.00	20%	10.00%	12,548.08	175,823.01	151,628.91	20.05
11 Bus Depreciation	253,513.18	0.00	N/A	0.00%	149,836.18	0.00	103,677.00	13.71
13 Tuition	28,451.77		N/A		1,534.89	0.00	26,916.88	3.56
14 Retirement	362,267.18	54,340.07	20%	15.00%	58,011.79	304,255.39		
17 Adult Education	10,000.00	0.00	35%	0.00%	11,247.49	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	100,572.55	0.00	N/A	0.00%	73,463.02	2,109.53	25,000.00	3.31
29 Flexibility	69,715.50	0.00	N/A	0.00%	69,715.50	0.00	0.00	0.00
61 Building Reserve	198,598.89	0.00	N/A	0.00%	39,298.89	23,800.00	135,500.00	17.93
Total of All Funds	3,942,321.27	346,260.29			425,700.29	2,204,831.81	1,313,036.66	173.66

50 Debt Service								
Tax Jurisdiction								
Daniels Jurisdiction	152,700.00	0.00	20-9-438	0.00%	561.85	0.00	152,138.15	20.12



Submitted Budget Report

FY 2020

10 Daniels

Submit ID: 0194-40043025

0194 Scobey K-12 Schools

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	2,546,978.46	254,697.85	10%	10.00%	5,255.34	1,640,901.57	900,821.55	121.96
10 Transportation	320,000.00	32,000.00	20%	10.00%	14,925.35	171,098.73	133,975.92	18.14
11 Bus Depreciation	193,191.31	0.00	N/A	0.00%	90,051.91	0.00	103,139.40	13.96
13 Tuition	38,606.16		N/A		1,613.71	0.00	36,992.45	5.01
14 Retirement	362,483.20	54,372.48	20%	15.00%	38,509.36	323,973.84		
17 Adult Education	10,000.00	0.00	35%	0.00%	11,167.92	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	85,366.60	0.00	N/A	0.00%	58,223.80	2,142.80	25,000.00	3.38
29 Flexibility	67,857.45	0.00	N/A	0.00%	67,857.45	0.00	0.00	0.00
61 Building Reserve	159,300.00	0.00	N/A	0.00%	100,000.00	24,526.00	34,774.00	4.71
Total of All Funds	3,783,783.18	341,070.33			387,604.84	2,162,642.94	1,234,703.32	167.16

50 Debt Service								
Tax Jurisdiction								
Daniels Jurisdiction	148,440.00	0.00	20-9-438	0.00%	4,506.45	0.00	143,933.55	19.49



Submitted Budget Report

FY 2019

10 Daniels

Submit ID: 0194-68466071

0194 Scobey K-12 Schools

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	2,518,061.37	251,806.14	10%	10.00%	9,462.33	1,543,946.07	964,652.97	126.43
10 Transportation	329,114.05	32,911.40	20%	10.00%	41,610.83	167,310.72	120,192.50	15.75
11 Bus Depreciation	133,786.25	0.00	N/A	0.00%	30,646.05	0.00	103,140.20	13.52
13 Tuition	24,379.11		N/A		0.00	0.00	24,379.11	3.20
14 Retirement	359,529.74	53,927.27	20%	15.00%	43,914.40	315,615.34		
17 Adult Education	10,000.00	1,000.00	35%	10.00%	10,057.62	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	81,865.48	0.00	N/A	0.00%	56,865.48	0.00	25,000.00	3.28
29 Flexibility	51,154.75	0.00	N/A	0.00%	51,154.75	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	3,507,890.75	339,644.81			243,711.46	2,026,872.13	1,237,364.78	162.18

50 Debt Service								
Tax Jurisdiction								
Daniels Jurisdiction	148,040.00	0.00	20-9-438	0.00%	10,844.75	0.00	137,195.25	17.98

PART 5

Fund Definitions, Acronyms & Terminology

Chart of Accounts
Common Acronyms
Glossary of Terms

CHART OF ACCOUNTS GOVERNMENTAL FUNDS

201 GENERAL FUND - The General Fund is authorized by Section 20-9-301, MCA, for the purpose of financing general maintenance and operational costs of a district not financed by other funds. The General Fund is a budgeted fund.

BUDGETED SPECIAL REVENUE FUNDS*

210 TRANSPORTATION FUND - Authorized by Section 20-10-143, MCA, for the purpose Of financing the maintenance and operation of district owned school buses, contracts with private carriers for school bus service, individual transportation contracts, and any amount necessary for the purchase, rental, or insurance of yellow school buses or operation of the transportation program. The fund may be used only to support costs of home-to-school transportation.

211 BUS DEPRECIATION RESERVE FUND - Authorized by Section 20-10-147, MCA, for the purpose of financing the replacement of buses and two-way radio equipment owned by a school district. Fund may be used to replace route buses or athletics/activities buses and to purchase additional yellow school buses for routes. However, the Bus Depreciation Fund MAY NOT be used to purchase additional athletics/activities buses. Districts wishing to purchase these buses can do so from their General Fund, Extracurricular Fund, or Impact Aid Fund, if applicable.

213 TUITION FUND - Authorized by Section 20-5-323 and 324, MCA, to finance tuition costs for elementary and high school district pupils attending schools or detention centers outside their district.

214 RETIREMENT FUND - Authorized by Section 20-9-501, MCA, for the purpose of financing the employer's contribution to the Teachers' Retirement System (TRS), the Public Employees' Retirement System (PERS), Unemployment Compensation, Social Security and Medicare. Funded by a countywide levy for retirement.

School districts may only charge the Retirement Fund for retirement benefits associated with employees whose salaries and health-related benefits, if any, are paid from state and local funds, the Food Services Fund (12) or Impact Aid Fund (26). Cooperatives may only charge the Retirement Fund for retirement benefits associated with employees whose salaries are paid from the cooperative's Interlocal Agreement Fund (82) if the interlocal agreement fund is supported solely from districts' general fund and state special education allowable cost payments.

217 ADULT EDUCATION FUND - Authorized by Section 20-7-705, MCA, for the purpose of financing adult education with student fees and district mill levies. Activities related to adult basic education programs financed by state appropriations and federal grants must be accounted for in Miscellaneous Programs Fund.

228 TECHNOLOGY FUND - Authorized by Section 20-9-533, MCA to purchase, rent, repair, and maintain technological equipment and to provide technical training for district personnel. Funded by a state grant authorized by Section 20-9-534, MCA, and a voted levy.

229 FLEXIBILITY FUND - Authorized by Section 20-9-543, MCA, for the purpose of paying salaries, operating expenses, building expenses, and purchasing supplies and equipment. Funded by a state grant and voted levy.

NON-BUDGETED SPECIAL REVENUE FUNDS*

212 FOOD SERVICES FUND - Authorized by Section 20-10-201, MCA, for the purpose of accounting for school food service operations, including state and federal reimbursements.

215 MISCELLANEOUS PROGRAMS FUND - Authorized by Section 20-9-507, MCA, for the purpose of accounting for local, state or federal grants and reimbursements. Donations that allow the expenditure of both principal and interest for support of district programs are deposited in this fund.

218 TRAFFIC EDUCATION FUND - Authorized by Section 20-7-507 and 20-9-510, MCA, for the purpose of accounting for traffic education activities.

221 COMPENSATED ABSENCE FUND - Authorized by Section 20-9-512, MCA, for the purpose of financing the accumulated sick leave and vacation pay that a non-teaching or administrative school district employee is entitled to upon termination of employment. Funded using budgeted General Fund transfers. Funds in excess of limit must be returned to General Fund.

DEBT SERVICE FUNDS

250 DEBT SERVICE FUND - Authorized by Section 20-9-438, MCA, for the purpose of paying interest and principal on outstanding bonds and special improvement district (SID) assessments. This fund is also used to account for the proceeds of bonds sold for the purposes provided in Section 20-9-403 (c) and (d), MCA. The Debt Service Fund is a budgeted fund.

260 BUILDING FUND - The Building Fund is authorized by Section 20-9-508, MCA. It is used primarily to account for the proceeds of bonds sold for the purposes provided in Section 20-9-403, MCA. The fund is also used to account for insurance proceeds for damaged property as provided in 20-6-608, MCA, or the sale or rental of property as provided by 20-6-604 and 607, MCA.

261 BUILDING RESERVE FUND - The Building Reserve Fund is authorized by Section 20-9-502, MCA, for the purpose of financing voter approved building or construction projects funded with district mill levies. The Building Reserve Fund is a budgeted fund.

PROPRIETARY FUNDS

TRUST FUNDS

281 PRIVATE PURPOSE TRUST FUND - (Non-expendable trusts benefitting non-district Operations). This fund is used to account for gifts, legacies, and devises received by the school district when the trust agreement specifies that funds (interest only) may be expended for non-district operating purposes, primarily student scholarships.

282 INTERLOCAL AGREEMENT FUND - The Interlocal Agreement Fund is authorized by Sections 20-7-457, 20-9-511, 20-7-801, and 20-9-701, MCA, for the purpose of accounting for revenues and expenditures related to an interlocal agreement between two or more school districts or other local governments.

284 STUDENT EXTRACURRICULAR ACTIVITIES FUND - The Student Extracurricular Activities Fund is authorized by Section 20-9-504, MCA, to account for various student activities, such as athletics, clubs, classes, student government organizations, student publications and other such activities. Separate fund accounts within the Extracurricular Fund are maintained to account for these various activities. Unlike other district funds, the money for these activities may be maintained in bank accounts outside the control of the County Treasurer. The fund is administered by school district administrators, faculty members, and student organizations under the guidelines and policies established by the Board of Trustees and in accordance with the "Student Activity Fund Accounting" guidelines. Required guidelines are available from the Montana Association of School Business Officials (MASBO) or from OPI. If appropriate, this fund may be classified as a special revenue fund for GASB 34 purposes.

AGENCY FUNDS

286 PAYROLL CLEARING FUND - The Payroll Fund is an agency fund authorized by Section 20-9-220, MCA, for the purpose of reducing bookkeeping requirements associated with the issuing of warrants. Rather than issuing several warrants on a fund by fund basis to a single payee and maintaining a separate list of unpaid outstanding warrants for each fund, a school district may issue one warrant from the Payroll Fund to a single payee and maintain only one list of unpaid outstanding warrants a cash transfer letter is prepared monthly to the County Treasurer which transfers cash from the various operating funds for the appropriate amount to the Payroll Fund in an amount equal to unremitted payroll liabilities (if the "gross pay method" is used in the Payroll Fund) and warrants issued against the Payroll Fund. Fund is optional and may be discontinued by the County Treasurer.

287 CLAIMS CLEARING FUND - The Claims Fund is an agency fund authorized by Section 20-9-220, MCA, for the purpose of reducing bookkeeping requirements associated with the issuing of warrants. Rather than issuing several warrants on a fund by fund basis to a single payee and maintaining a separate list of unpaid outstanding warrants for each fund, a school district may issue one warrant from the Claims Fund to a single payee and maintain only one list of unpaid outstanding warrants. A cash transfer letter is prepared monthly to the County Treasurer which transfers cash from the various operating funds for the appropriate amount to the Claims Fund in an amount equal to unremitted payroll liabilities (if the "net pay method" is used in the Payroll Fund) and warrants issued against the Claims Fund. Fund is optional and may be discontinued by the County Treasurer.

COMMON ACRONYMS USED IN K-12 EDUCATION

ADA – Americans With Disabilities Act	MCA – Montana Code Annotated
ADD/ADHD – Attention Deficit Disorder/ Attention Deficit Hyperactivity Disorder	MDR – Manifestation Determination Review
AFS – American Field Service (Intercultural Program)	MEA/MFT – Montana Education Association/Montana Federation of Teachers
AFT – American Federation of Teachers	METNET – Montana's publicly-funded Education Telecommunications Network
AHERA – Asbestos Hazard Emergency Response Act	MHSA – Montana High School Association
AIDS – Auto Immune Deficiency Syndrome	MOU – Memorandum of Understanding
AIFS – American Institute for Foreign Study	MQEC – Montana Quality Education Coalition
ANB – Average Number Belonging	MREA – Montana Rural Education Association
AP Program – Advanced Placement Program	MSELC – Montana Schools E-Learning Consortium
ARM – Administrative Rules of Montana	MSGIA – Montana Schools Group Insurance Authority
ARRA – American Recovery and Reinvestment Act	MT-PEC – Montana Public Education Center
AYP – Adequate Yearly Progress	MTSBA – Montana School Boards Association
BPE – Board of Public Education	MTSUIP – Montana Schools Unemployment Insurance Program
CBA – Collective Bargaining Agreement	NAEP – National Assessment of Educational Progress
CFR – Code of Federal Regulations	NAFIS – National Association of Federal Impact Schools
CIPA – Children's Internet Protection Act	NCE – Normal Curve Equivalency
CLIA – Clinical Laboratory Improvement Act	NCLB – No Child Left Behind Act
CRT – Criterion-Referenced Test	NCES – National Center for Education Statistics
CSPAC – Certification Standards and Practices Advisory Council	MTCRR – Montana Commissioner's Rules and Regulations
CST – Child Study Team	OCHE – Office of Commissioner of Higher Education
CPA – Certified Public Accountant	OPI – Office of Public Instruction
DAP – District Action Plan	OSHA – Occupational Safety and Health Act
DARE – Drug Abuse Resistance Education	PAC – Political Action Committee
ED – Education Department	PEP – Pupil Evaluation Program Test
E.D. – Emotionally Disturbed	PET – Program Evaluation Test
EF – European Field (International Language Program)	PHI – Protected Health Information
EOE – Education Opportunity and Equity	PI – Pupil Instruction
ESEA – Elementary and Secondary Education Act	PILT – Payment In Lieu of Taxes
ESSA – Every Student Succeeds Act	PINS – Persons In Need of Supervision
ESSER – Elementary & Secondary School Emergency Relief	PIR – Pupil Instruction Related
FAPE – Free Appropriate Public Education	PLA – Project Labor Agreement
FERPA – Family Educational Rights and Privacy Act	Project SAVE – Safe Schools Against Violence in Education
FLSA – Fair Labor Standards Act - Governs conditions of employment for certain school employees.	PSAT – Pre-Scholastic Aptitude Test
FMLA – Family Medical Leave Act	RCT – Regents Competency Test
FTE – Full-Time Equivalent	SAM – School Administrators of Montana
GASB – Governmental Accounting Standards Board	SARA – State Archives & Records Administration
GED – General Education Diploma	SAT – Standardized Assessment Test
GPA – Grade Point Average	SASS – System of Accountability of Student Success
GTB – Guaranteed Tax Base	SEA – State Education Agency
HBV – Hepatitis B Virus	SIGI – School Improvement Grant
HIPAA – Health Insurance Portability and Accountability Act	SINI – School in Need of Improvement
HIV – Human Immunodeficiency Virus	SRO – School Resource (Police) Officer
HPHP – High-Poverty High-Performing	STD – Sexually Transmitted Disease
IDEA – Individuals with Disabilities Education Act	STW – School-to-Work
IEP – Individualized Education Program	USC – United States Code
IISM – Indian Impact Schools of Montana	WCRRP – Workers Compensation Risk Retention Plan
ISBC – Indian School Business Caucus	
ISLLC – Interstate School Leaders Licensure Consortium	
JCAHO – Joint Commission of Accreditation of Healthcare Organizations	
LEA – Local Education Agency	
LEP – Limited English Proficiency	
LRE – Law-Related Education; Least Restrictive Environment	
MAPS – Measures of Academic Progress	
MASBO – Montana Association of School Business Officials	

There are a lot of abbreviations and acronyms for educational terms. For jargon or acronyms that are not included consider asking your superintendent, other board members or contact the staff at MTSBA.

A Glossary of Education Terms

Academic intervention – Services required of the school district to provide extra help to students who are not yet meeting the learning standards, as mandated under the federal No Child Left Behind Act.

Accountability – The obligation of states, school districts and individuals to ensure that students meet performance standards, and the obligation of school boards to fulfill their stewardship responsibilities.

Adequate yearly progress – The measure each state must establish to determine the progress of all students and students in certain specified accountability groups in each public school, school district and charter school within the state toward attaining proficiency in state assessments, as specified under the federal No Child Left Behind Act.

Appropriation – An authorization from the board of trustees or voters to make expenditures and to incur obligations for specific purposes.

Assessed valuation – The monetary worth of all property in the district.

Assessment – Measuring or judging the learning and performance of students, teachers, administrators and the board itself.

Average number belonging – The aggregate days of attendance during a given reporting period divided by the number of days school is in session during that period.

BASE – The minimum budget that all public school districts must adopt in Montana.

Block grants – Federal or state funding distributed in a lump sum directly to states or localities to administer and direct programs.

Categorical aid – State or federal aid which is intended to finance or reimburse a specific category of instructional or supporting program or to aid a particular target group of pupils.

Cohort – A group of students who share the same statistical or demographic characteristics, such as grade level.

Core curriculum – The body of knowledge that all students are expected to learn.

Criterion-referenced tests – Tests designed to determine whether students have acquired predefined knowledge or mastered specific skills; measures how well students perform in relation to established criteria, rather than how students compare with each other.

Data-based decision making – Analyzing quantitative information from varied sources to make decisions about the school or district.

Distance learning – A course taken and/or taught simultaneously in two or more locations using video and computer technology.

Executive session – A portion of the school board meeting that is not open to the public.

Fund balance – The reserves districts have to protect education programs and avoid property tax spikes when state aid is reduced or unexpected contingencies occur.

Guaranteed Tax Base - A legislative method by which BASE funding of school districts with a small tax base is supplemented with taxes from school districts with a larger tax base.

Individualized education program (IEP) – A written statement outlining the plan for providing an educational program for a disabled student based on the unique needs of that student.

Norm-referenced tests – Tests designed to compare student performance to a representative sample of students known as the norm group. Focus is on comparing a student's score to performance of other students at the national, state or local level.

Section 504 – That portion of the Rehabilitation Act of 1973, which prohibits discrimination on the basis of disability.

Title I – Federal law providing funding for a variety of programs designed to assist children from low-income families.

Value-added assessment – Using test scores to measure the gains made by individual students – as well as their school districts – from year to year, providing a snapshot of student achievement.