



**Budget Report
 FY2007-08
 32 Missoula
 0591 Woodman Elem**

Submit ID: 0591-99680096

Due Dates:

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

	<u>ANB</u>		<u>Taxable Valuation</u>
	<u>EL</u>	<u>HS</u>	
	District:	*	31
			873,463

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

The final budget is approved as set forth in this document.

Certification

District Clerk:

John Fuchs

(Signature)

(Date)

Chairperson, School Trustees:

Jim Dixon

(Signature)

(Date)

County Superintendent:

Rachel Vielleux

(Signature)

(Date)

Chairperson, County Commissioners:

(Print)

(Signature)

(Date)

Name of Contact:

(Print)

(Signature)

(Phone)



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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F]	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	263,354.43	32,271.15	10%	12.25%	0.00	174,854.80	88,499.63	101.32
10 Transportation	65,700.00	11,792.58	20%	17.95%	0.00	47,278.82	18,421.18	21.09
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	27.69		N/A		29.12	0.00	0.00	0.00
14 Retirement	32,256.00	11,289.60	35%	35.00%	7,376.08	24,879.92		
17 Adult Education	1,784.87	0.00	35%	0.00%	1,784.87	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	5,132.48	0.00	N/A	0.00%	4,880.49	251.99	0.00	0.00
29 Flexibility	1,461.28	0.00	N/A	0.00%	1,461.28	0.00	0.00	0.00
61 Building Reserve	22,528.20	0.00	N/A	0.00%	22,528.20	0.00	0.00	0.00
Total of All Funds	392,244.95	55,353.33			38,060.04	247,265.53	106,920.81	122.41

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



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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:	E1	WOODMAN K-6	23
	M1	WOODMAN 7-8	8

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

A.	Direct State Aid	-----	(I-A)	104,466.31
B.	Mandatory Non-isolated Levy	-----	(I-B)	0.00
C.	Quality Educator	-----	(I-C)	12,198.65
D.	At Risk Student	-----	(I-D)	397.21
E.	Indian Education For All	-----	(I-E)	632.40
F.	American Indian Achievement Gap	-----	(I-F)	0.00
G.	State Spec Ed Allowable Cost Pymt to Districts	-----	(I-G)	8,630.49
H.	State Special Education Related-Services Payment To Coop	-----	(I-H)	1,486.76
I.	District GTB Subsidy Per Elementary Base Mill	-----	(I-I)	882.00
J.	District GTB Subsidy Per High School Base Mill	-----	(I-J)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	-----	(II-A)	33
B.	BASE Budget Limit	-----	(II-B)	205,879.40
C.	Maximum Budget Limit	-----	(II-C)	258,003.02
D.	Over-BASE Levy As Submitted on Budget	-----	(II-D)	52,123.62
E.	Adopted Budget	-----	(II-E)	258,003.02

Current Year Budget Data:

F.	% Special Education in Maximum Budget	-----	(II-F)	77%
G.	BASE Budget (Minimum Budget Amount Required)	-----	(II-G)	212,869.97
H.	Maximum Budget Limit	-----	(II-H)	263,354.43
I.	Highest Budget Without a Vote	-----	(II-I)	263,354.43
J.	Highest Budget	-----	(II-J)	263,354.43
K.	Highest Voted Amount	-----	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	-----	(II-L)	0.00
M.	Adopted Budget	-----	(II-M)	263,354.43

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

A.	Operating Reserve (961)	-----	(III-A)	26,335.44
B.	Excess Reserves	-----	(III-B)	5,935.71
	1. Reserve For Protested/Delinquent Taxes (963)	-----	(III-B1)	5,935.71
	2. Reserve For Tax Audit Receipts (964)	-----	(III-B2)	0.00
C.	Unreserved Fund Balance Reappropriated (970)	-----	(III-C)	0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	-----	(III-C1)	0.00
	2. Remaining Fund Balance Available (970b)	-----	(III-C2)	0.00
D.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	-----	(III-D)	32,271.15



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PART V. General Fund Worksheet

General Fund Budget:

A. Adopted General Fund Budget	(V-A)		263,354.43
1. BASE Budget Limit	(V-A1)	212,869.97	
2. Over-BASE Budget	(V-A2)	50,484.46	

Funding The BASE Budget:

B. Direct State Aid	(V-B)		104,466.31
1. Direct State Aid Paid By State	(V-B1)	104,466.31	
2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C. Quality Educator	(V-C)		12,198.65
D. At Risk Student	(V-D)		397.21
E. Indian Education For All	(V-E)		632.40
F. American Indian Achievement Gap	(V-F)		0.00
G. Special Education Allowable Cost Payment	(V-G)		8,630.49
H. Remaining Fund Balance Available	(V-H)		0.00
I. Non-Levy Revenue	(V-I)		10,145.10
1. Actual Non-Levy Revenue	(V-I1)	4,784.76	
2. Anticipated Non-Levy Revenue	(V-I2)	5,360.34	
J. Other Non-Levy Revenue	(V-J)		0.00
K. BASE Levy Requirements	(V-K)		76,399.81
1. State Guaranteed Tax Base Aid	(V-K1)	38,384.64	
2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-K2)	38,015.17	
L. Subtotal of BASE Budget Revenue	(V-L)		212,869.97

Funding The Over-BASE Budget:

M. Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-M)		0.00
N. Over-BASE Only Revenues	(V-N)		0.00
1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-N1)	0.00	
2. Tuition	(V-N2)	0.00	
O. District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)	(V-O)		50,484.46
P. Subtotal of Over-BASE Revenue	(V-P)		50,484.46

Mill Levies:

Q. District Non-Isolated Mills	(V-Q)		0.00
R. BASE Mills - Elementary	(V-R)		43.52
S. BASE Mills - High School	(V-S)		0.00
T. Over-BASE Mills	(V-T)		57.80
U. Total General Fund Mills	(V-U)		101.32

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



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01 General Fund

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Adopted Budget_____	0001	263,354.43
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Budget Uses

Expenditure Budget_____	0002	263,354.43
Add To Fund Balance_____	0003	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated_____	0970	0.00
Direct State Aid_____	3110	104,466.31
Quality Educator_____	3111	12,198.65
At Risk Student_____	3112	397.21
Indian Education For All_____	3113	632.40
American Indian Achievement Gap_____	3114	0.00
State Spec Ed Allowable Cost Pymt to Districts_____	3115	8,630.49
State Guaranteed Tax Base Aid_____	3120	38,384.64

Actual Non-levy Revenue

Tax Title and Property Sales_____	1130	0.00
Interest Earnings_____	1510	4,784.76
Revenue from Community Services Activities_____	1800	0.00
Other Revenue from Local Sources_____	1900	0.00
Rentals _____	1910	0.00
Contributions/Donations from Private Sources_____	1920	0.00
Textbook Sales and Rentals_____	1940	0.00
Fees - Users/Resale of Supplies_____	1945	0.00
Services Provided Other School Districts or Coops_____	1950	0.00
Services Provided Other Local Governmental Units_____	1960	0.00
Services Provided Other Funds_____	1970	0.00
Summer School Fees_____	1981	0.00
State Payment in Lieu of Taxes - FWP_____	3302	0.00

Anticipated Non-levy Revenue - BASE

Coal Gross Proceeds_____	1123	0.00
State HB20/SB417 Prop Tax Reimb_____	3440	0.00
State School Block Grant_____	3444	5,360.34
State Combined Fund School Block Grant_____	3445	0.00
Montana Oil and Gas Tax_____	3460	0.00
Federal Revenue in Lieu of Taxes_____	4800	0.00

Anticipated Non-levy Revenue - Over-BASE

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



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Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes _____	1117	0.00
District Levy - Dept of Rev Tax Audit Receipts _____	1118	0.00
Penalties and Interest on Taxes _____	1190	0.00
Other Revenue _____	9100	0.00
Residual Equity Transfers In _____	9710	0.00

Levies

Mandatory Non-isolated Levy _____	1110(a)	0.00	
BASE Levy _____	1110(b)	38,015.17	
Over-BASE Levy _____	1110(c)	50,484.46	
District Tax Levy _____	1110		88,499.63
Total Estimated Revenues to Fund Adopted Budget _____	0004		263,354.43
Estimated Revenues Exceeding Adopted Budget _____	0004a		0.00



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10 Transportation Fund

Adopted Budget_____	0001	65,700.00
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Budget Uses

Expenditure Budget_____	0002	65,700.00
Add To Fund Balance_____	0003	0.00

Transportation Schedule Data

On-Schedule_____	0005	42,906.22
Contingency_____	0006	4,290.62
Over-Schedule_____	0011	18,503.16

Fund Balance for Budget

_____	TFS48	11,792.58
Operating Reserve_____	0961	11,792.58
Unreserved Fund Balance Reappropriated_____	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds_____	1123	0.00
Individual Transportation Fees_____	1410	0.00
Trans Fees from Other Schl Dists Within State_____	1420	0.00
Trans Fees from Other Schl Dists Outside State_____	1430	0.00
Other Transportation Fees_____	1440	0.00
Interest Earnings_____	1510	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
State HB20/SB417 Prop Tax Reimb_____	3440	0.00
State School Block Grant_____	3444	81.98
State Combined Fund School Block Grant_____	3445	0.00
Montana Oil and Gas Tax_____	3460	0.00
Other Revenue_____	9100	0.00
Residual Equity Transfers In_____	9710	0.00

Reimbursements

County On-Schedule Trans Reimb_____	2220	23,598.42
State On-Schedule Trans Reimb_____	3210	23,598.42
District Tax Levy_____	1110	18,421.18
District Mills_____	999	21.09
Total Estimated Revenues to Fund Adopted Budget_____	0004	65,700.00
Estimated Revenues Exceeding Adopted Budget_____	0004a	0.00



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11 Bus Depreciation Fund

Adopted Budget _____ 0001 0.00

Budget Uses

Expenditure Budget _____ 0002 0.00

Add To Fund Balance _____ 0003 0.00

Fund Balance for Budget _____ TFS48 0.00

Operating Reserve _____ 0961 0.00

Unreserved Fund Balance Reappropriated _____ 0970 0.00

Estimated Funding Sources

Coal Gross Proceeds _____ 1123 0.00

Interest Earnings _____ 1510 0.00

Other Revenue from Local Sources _____ 1900 0.00

State Payment in Lieu of Taxes - FWP _____ 3302 0.00

State HB20/SB417 Prop Tax Reimb _____ 3440 0.00

State Combined Fund School Block Grant _____ 3445 0.00

Montana Oil and Gas Tax _____ 3460 0.00

Other Revenue _____ 9100 0.00

Residual Equity Transfers In _____ 9710 0.00

Use Estimated Non-levy Revenue to Lower Levies? (Yes or No) _____ No

District Tax Levy _____ 1110 0.00

District Mills _____ 999 0.00

Total Estimated Revenues to Fund Adopted Budget _____ 0004 0.00



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13 Tuition Fund

Adopted Budget_____	0001	27.69
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Budget Uses

Expenditure Budget_____	0002	27.69
Add To Fund Balance_____	0003	0.00

Fund Balance for Budget _____	TFS48	29.12
Unreserved Fund Balance Reappropriated_____	0970	29.12

Estimated Funding Sources

Coal Gross Proceeds_____	1123	0.00
Interest Earnings_____	1510	0.00
Other Revenue from Local Sources_____	1900	0.00
Direct State Aid_____	3110	0.00
State Payment in Lieu of Taxes - FWP_____	3302	0.00
State HB20/SB417 Prop Tax Reimb_____	3440	0.00
State Combined Fund School Block Grant_____	3445	0.00
Montana Oil and Gas Tax_____	3460	0.00
Other Revenue_____	9100	0.00
Residual Equity Transfers In_____	9710	0.00
District Tax Levy_____	1110	0.00
District Mills_____	999	0.00
Total Estimated Revenues to Fund Adopted Budget_____	0004	27.69
Estimated Revenues Exceeding Adopted Budget_____	0004a	1.43



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14 Retirement Fund

Adopted Budget_____	0001	32,256.00
Budget Uses		
Expenditure Budget_____	0002	32,256.00
Add To Fund Balance_____	0003	0.00
Fund Balance for Budget		
Operating Reserve_____	TFS48 0961	18,665.68 11,289.60
Unreserved Fund Balance Reappropriated_____	0970	7,376.08
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	24,879.92
Total Estimated Revenues to Fund Adopted Budget_____	0004	32,256.00
Estimated Revenues Exceeding Adopted Budget_____	0004a	0.00



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17 Adult Education Fund

Adopted Budget_____	0001	1,784.87
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Budget Uses

Expenditure Budget_____	0002	1,784.87
Add To Fund Balance_____	0003	0.00

Fund Balance for Budget _____	TFS48	1,784.87
Operating Reserve_____	0961	0.00
Unreserved Fund Balance Reappropriated_____	0970	1,784.87

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
State HB20/SB417 Prop Tax Reimb_____	3440	0.00
State Combined Fund School Block Grant_____	3445	0.00
Montana Oil and Gas Tax_____	3460	0.00
Other Revenue_____	9100	0.00
Residual Equity Transfers In_____	9710	0.00
District Tax Levy_____	1110	0.00
District Mills_____	999	0.00
Total Estimated Revenues to Fund Adopted Budget_____	0004	1,784.87
Estimated Revenues Exceeding Adopted Budget_____	0004a	0.00



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19 Non-Operating Fund

Adopted Budget_____	0001	0.00
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Budget Uses

Expenditure Budget_____	0002	0.00
Add To Fund Balance_____	0003	0.00

Transportation Schedule Data

On-Schedule_____	0005	0.00
Contingency_____	0006	0.00
Over-Schedule_____	0011	0.00

Fund Balance for Budget

_____	TFS48	0.00
Operating Reserve_____	0961	0.00
Unreserved Fund Balance Reappropriated_____	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds_____	1123	0.00
Interest Earnings_____	1510	0.00
Other Revenue from Local Sources_____	1900	0.00
State Payment in Lieu of Taxes - FWP_____	3302	0.00
State HB20/SB417 Prop Tax Reimb_____	3440	0.00
State Combined Fund School Block Grant_____	3445	0.00
Montana Oil and Gas Tax_____	3460	0.00
Other Revenue_____	9100	0.00
Residual Equity Transfers In_____	9710	0.00

Reimbursements

County On-Schedule Trans Reimb_____	2220	0.00
State On-Schedule Trans Reimb_____	3210	0.00
District Tax Levy_____	1110	0.00
District Mills_____	999	0.00
Total Estimated Revenues to Fund Adopted Budget_____	0004	0.00
Estimated Revenues Exceeding Adopted Budget_____	0004a	0.00



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28 Technology Fund

Adopted Budget_____	0001	5,132.48
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Budget Uses

Expenditure Budget_____	0002	5,132.48
Add To Fund Balance_____	0003	0.00

Fund Balance for Budget _____	TFS48	4,880.49
Operating Reserve_____	0961	0.00
Unreserved Fund Balance Reappropriated_____	0970	4,880.49

Estimated Funding Sources

Coal Gross Proceeds_____	1123	0.00
Interest Earnings_____	1510	0.00
Other Revenue from Local Sources_____	1900	0.00
State Technology Aid_____	3281	251.99
State Payment in Lieu of Taxes - FWP_____	3302	0.00
State HB20/SB417 Prop Tax Reimb_____	3440	0.00
State Combined Fund School Block Grant_____	3445	0.00
Montana Oil and Gas Tax_____	3460	0.00
Other Revenue_____	9100	0.00
Residual Equity Transfers In_____	9710	0.00
District Tax Levy_____	1110	0.00
District Mills_____	999	0.00
Total Estimated Revenues to Fund Adopted Budget_____	0004	5,132.48
Estimated Revenues Exceeding Adopted Budget_____	0004a	0.00



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29 Flexibility Fund

Adopted Budget_____	0001	1,461.28
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Budget Uses

Expenditure Budget_____	0002	1,461.28
Add To Fund Balance_____	0003	0.00

Fund Balance for Budget _____	TFS48	1,461.28
Operating Reserve_____	0961	0.00
Unreserved Fund Balance Reappropriated_____	0970	1,461.28

Estimated Funding Sources

Coal Gross Proceeds_____	1123	0.00
Interest Earnings_____	1510	0.00
Other Revenue from Local Sources_____	1900	0.00
State Payment in Lieu of Taxes - FWP_____	3302	0.00
State Combined Fund School Block Grant_____	3445	0.00
Montana Oil and Gas Tax_____	3460	0.00
Other Revenue_____	9100	0.00
Residual Equity Transfers In_____	9710	0.00
District Mills_____	999	0.00
Total Estimated Revenues to Fund Adopted Budget_____	0004	1,461.28
Estimated Revenues Exceeding Adopted Budget_____	0004a	0.00



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50 Debt Service Fund

Taxable Value_____		0.00
Adopted Budget_____	0001	0.00
Budget Uses		
Expenditure Budget_____	0002	0.00
Add To Fund Balance_____	0003	0.00
Fund Balance for Budget _____	TFS48	0.00
Operating Reserve_____	0961	0.00
Unreserved Fund Balance Reappropriated_____	0970	0.00
Estimated Funding Sources		
Coal Gross Proceeds_____	1123	0.00
Interest Earnings_____	1510	0.00
Other Revenue from Local Sources_____	1900	0.00
State Payment in Lieu of Taxes - FWP_____	3302	0.00
State HB20/SB417 Prop Tax Reimb_____	3440	0.00
State Combined Fund School Block Grant_____	3445	0.00
Montana Oil and Gas Tax_____	3460	0.00
Other Revenue_____	9100	0.00
Residual Equity Transfers In_____	9710	0.00
District Tax Levy_____	1110	0.00
Jurisdiction Mills_____	999	0.00
Total Estimated Revenues to Fund Adopted Budget_____	0004	0.00
Estimated Revenues Exceeding Adopted Budget_____	0004a	0.00



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61 Building Reserve Fund

Adopted Budget_____	0001	22,528.20
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Budget Uses

Expenditure Budget_____	0002	22,528.20
Add To Fund Balance_____	0003	0.00

Fund Balance for Budget _____	TFS48	22,528.20
Operating Reserve_____	0961	0.00
Unreserved Fund Balance Reappropriated_____	0970	22,528.20

Estimated Funding Sources

Coal Gross Proceeds_____	1123	0.00
Tax Title and Property Sales_____	1130	0.00
Interest Earnings_____	1510	0.00
Other Revenue from Local Sources_____	1900	0.00
State Payment in Lieu of Taxes - FWP_____	3302	0.00
State HB20/SB417 Prop Tax Reimb_____	3440	0.00
State Combined Fund School Block Grant_____	3445	0.00
Montana Oil and Gas Tax_____	3460	0.00
Other Revenue_____	9100	0.00
Residual Equity Transfers In_____	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)_____		No
District Tax Levy_____	1110	0.00
District Mills_____	999	0.00
Total Estimated Revenues to Fund Adopted Budget_____	0004	22,528.20