



**Budget Report
 FY2008-09
 56 Yellowstone
 0968 Blue Creek Elem**

Submit ID: 0968-96828551

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:	*	228	3,562,394

* 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:

Melissa Young

(Signature)

(Date)

Chairperson, School Trustees:

Suzanne McKiernan

(Signature)

(Date)

County Superintendent:

A J Micheletti

(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	1,056,000.00	83,527.67	10%	7.91%	0.00	856,187.74	199,812.26	56.10
10 Transportation	30,000.00	6,000.00	20%	20.00%	9,433.81	8,934.27	11,631.92	3.27
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	75,000.00		N/A		1,291.60	0.00	73,708.40	20.69
14 Retirement	100,000.00	30,000.00	35%	30.00%	1,363.75	98,636.25		
17 Adult Education	40,000.00	0.00	35%	0.00%	15,800.81	5,000.00	19,199.19	5.39
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	24,000.02	0.00	N/A	0.00%	12,103.73	11,896.29	0.00	0.00
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	5,973.97	0.00	N/A	0.00%	5,973.97	0.00	0.00	0.00
Total of All Funds	1,330,973.99	119,527.67			45,967.67	980,654.55	304,351.77	85.45

50 Debt Service								
Tax Jurisdiction								
3	10,000.00	0.00	20-9-438	0.00%	11,459.47	0.00	0.00	0.00



**Budget Report
 FY2008-09
 56 Yellowstone
 0968 Blue Creek Elem**

Submit ID: 0968-96828551

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 BLUE CREEK K-6 228 *

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

A. Direct State Aid	(I-A)	488,121.50
B. Mandatory Non-isolated Levy	(I-B)	0.00
C. Quality Educator	(I-C)	53,235.00
D. At Risk Student	(I-D)	4,702.28
E. Indian Education For All	(I-E)	4,651.20
F. American Indian Achievement Gap	(I-F)	800.00
G. State Spec Ed Allowable Cost Pymt to Districts	(I-G)	50,435.75
H. State Special Education Related-Services Payment To Coop	(I-H)	11,151.00
I. District GTB Subsidy Per Elementary Base Mill	(I-I)	5,086.00
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)	235
B. BASE Budget Limit	(II-B)	1,008,398.53
C. Maximum Budget Limit	(II-C)	1,263,004.74
D. Over-BASE Levy As Submitted on Budget	(II-D)	44,601.47
E. Adopted Budget	(II-E)	1,053,000.00

Current Year Budget Data:

F. % Special Education in Maximum Budget	(II-F)	100%
G. BASE Budget (Minimum Budget Amount Required)	(II-G)	1,012,054.45
H. Maximum Budget Limit	(II-H)	1,267,405.38
I. Highest Budget Without a Vote	(II-I)	1,056,655.92
J. Highest Budget	(II-J)	1,267,405.38
K. Highest Voted Amount	(II-K)	210,749.46
L. Amount Approved on Ballot by Voters	(II-L)	0.00
M. Adopted Budget	(II-M)	1,056,000.00

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

A. Operating Reserve (961)	(III-A)	83,527.67
B. Excess Reserves	(III-B)	0.00
1. Reserve For Protested/Delinquent Taxes (963)	(III-B1)	0.00
2. Reserve For Tax Audit Receipts (964)	(III-B2)	0.00
C. Unreserved Fund Balance Reappropriated (970)	(III-C)	0.00
1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-C1)	0.00
2. Remaining Fund Balance Available (970b)	(III-C2)	0.00
D. TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-D)	83,527.67



Budget Report
FY2008-09
56 Yellowstone
0968 Blue Creek Elem

Submit ID: 0968-96828551

PART V. General Fund Worksheet

General Fund Budget:

A. Adopted General Fund Budget	(V-A)		1,056,000.00
1. BASE Budget Limit	(V-A1)	1,012,054.45	
2. Over-BASE Budget	(V-A2)	43,945.55	

Funding The BASE Budget:

B. Direct State Aid	(V-B)		488,121.50
1. Direct State Aid Paid By State	(V-B1)	488,121.50	
2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C. Quality Educator	(V-C)		53,235.00
D. At Risk Student	(V-D)		4,702.28
E. Indian Education For All	(V-E)		4,651.20
F. American Indian Achievement Gap	(V-F)		800.00
G. Special Education Allowable Cost Payment	(V-G)		50,435.75
H. Remaining Fund Balance Available	(V-H)		0.00
I. Non-Levy Revenue	(V-I)		31,678.65
1. Actual Non-Levy Revenue	(V-I1)	8,150.52	
2. Anticipated Non-Levy Revenue	(V-I2)	23,528.13	
J. Other Non-Levy Revenue	(V-J)		0.00
K. BASE Levy Requirements	(V-K)		378,430.07
1. State Guaranteed Tax Base Aid	(V-K1)	222,563.36	
2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-K2)	155,866.71	
L. Subtotal of BASE Budget Revenue	(V-L)		1,012,054.45

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)		43,945.55
P. Subtotal of Over-BASE Revenue	(V-P)		43,945.55

Mill Levies:

Q. District Non-Isolated Mills	(V-Q)		0.00
R. BASE Mills - Elementary	(V-R)		43.76
S. BASE Mills - High School	(V-S)		0.00
T. Over-BASE Mills	(V-T)		12.34
U. Total General Fund Mills	(V-U)		56.10

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



Budget Report
FY2008-09
56 Yellowstone
0968 Blue Creek Elem

Submit ID: 0968-96828551

01 General Fund

Adopted Budget_____	0001	1,056,000.00
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Budget Uses

Expenditure Budget_____	0002	1,056,000.00
Add To Fund Balance_____	0003	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated_____	0970	0.00
Direct State Aid_____	3110	488,121.50
Quality Educator_____	3111	53,235.00
At Risk Student_____	3112	4,702.28
Indian Education For All_____	3113	4,651.20
American Indian Achievement Gap_____	3114	800.00
State Spec Ed Allowable Cost Pymt to Districts_____	3115	50,435.75
State Guaranteed Tax Base Aid_____	3120	222,563.36

Actual Non-levy Revenue

Tax Title and Property Sales_____	1130	0.00
Interest Earnings_____	1510	8,046.62
Revenue from Community Services Activities_____	1800	0.00
Other Revenue from Local Sources_____	1900	103.90
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 School Block Grant_____	3444	23,528.13
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



Budget Report
FY2008-09
56 Yellowstone
0968 Blue Creek Elem

Submit ID: 0968-96828551

01 General Fund

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)	155,866.71	
Over-BASE Levy_____	1110(c)	43,945.55	
District Tax Levy_____	1110		199,812.26
Total Estimated Revenues to Fund Adopted Budget_____	0004		1,056,000.00
Estimated Revenues Exceeding Adopted Budget_____	0004a		0.00



Budget Report
FY2008-09
56 Yellowstone
0968 Blue Creek Elem

Submit ID: 0968-96828551

10 Transportation Fund

Adopted Budget_____	0001	30,000.00
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Budget Uses

Expenditure Budget_____	0002	30,000.00
Add To Fund Balance_____	0003	0.00

Transportation Schedule Data

On-Schedule_____	0005	7,800.00
Contingency_____	0006	780.00
Over-Schedule_____	0011	21,420.00

Fund Balance for Budget _____	TFS48	15,433.81
Operating Reserve_____	0961	6,000.00
Unreserved Fund Balance Reappropriated_____	0970	9,433.81

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 School Block Grant_____	3444	354.27
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	4,290.00
State On-Schedule Trans Reimb_____	3210	4,290.00
District Tax Levy_____	1110	11,631.92
District Mills_____	999	3.27
Total Estimated Revenues to Fund Adopted Budget_____	0004	30,000.00
Estimated Revenues Exceeding Adopted Budget_____	0004a	0.00



Budget Report
FY2008-09
56 Yellowstone
0968 Blue Creek Elem

Submit ID: 0968-96828551

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 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



Budget Report
FY2008-09
56 Yellowstone
0968 Blue Creek Elem

Submit ID: 0968-96828551

13 Tuition Fund

Adopted Budget_____	0001	75,000.00
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Budget Uses

Expenditure Budget_____	0002	75,000.00
Add To Fund Balance_____	0003	0.00

Fund Balance for Budget _____	TFS48	1,291.60
Unreserved Fund Balance Reappropriated_____	0970	1,291.60

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 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	73,708.40
District Mills_____	999	20.69
Total Estimated Revenues to Fund Adopted Budget_____	0004	75,000.00
Estimated Revenues Exceeding Adopted Budget_____	0004a	0.00



Budget Report
FY2008-09
56 Yellowstone
0968 Blue Creek Elem

Submit ID: 0968-96828551

14 Retirement Fund

Adopted Budget_____	0001	100,000.00
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Budget Uses

Expenditure Budget_____	0002	100,000.00
Add To Fund Balance_____	0003	0.00

Fund Balance for Budget _____	TFS48	31,363.75
Operating Reserve_____	0961	30,000.00
Unreserved Fund Balance Reappropriated_____	0970	1,363.75

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	98,636.25
Total Estimated Revenues to Fund Adopted Budget_____	0004	100,000.00
Estimated Revenues Exceeding Adopted Budget_____	0004a	0.00



Budget Report
FY2008-09
56 Yellowstone
0968 Blue Creek Elem

Submit ID: 0968-96828551

17 Adult Education Fund

Adopted Budget_____	0001	40,000.00
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Budget Uses

Expenditure Budget_____	0002	40,000.00
Add To Fund Balance_____	0003	0.00

Fund Balance for Budget _____	TFS48	15,800.81
Operating Reserve_____	0961	0.00
Unreserved Fund Balance Reappropriated_____	0970	15,800.81

Estimated Funding Sources

Coal Gross Proceeds_____	1123	0.00
Fees for Adult Education_____	1340	5,000.00
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 Tax Levy_____	1110	19,199.19
District Mills_____	999	5.39
Total Estimated Revenues to Fund Adopted Budget_____	0004	40,000.00
Estimated Revenues Exceeding Adopted Budget_____	0004a	0.00



**Budget Report
 FY2008-09
 56 Yellowstone
 0968 Blue Creek Elem**

Submit ID: 0968-96828551

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 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



Budget Report
FY2008-09
56 Yellowstone
0968 Blue Creek Elem

Submit ID: 0968-96828551

28 Technology Fund

Adopted Budget_____	0001	24,000.02
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Budget Uses

Expenditure Budget_____	0002	24,000.02
Add To Fund Balance_____	0003	0.00

Fund Balance for Budget _____	TFS48	12,103.73
Operating Reserve_____	0961	0.00
Unreserved Fund Balance Reappropriated_____	0970	12,103.73

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	5,194.61
State Payment in Lieu of Taxes - FWP_____	3302	0.00
State Combined Fund School Block Grant_____	3445	6,701.68
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	24,000.02
Estimated Revenues Exceeding Adopted Budget_____	0004a	0.00



Budget Report
FY2008-09
56 Yellowstone
0968 Blue Creek Elem

Submit ID: 0968-96828551

29 Flexibility 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 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 0.00

Estimated Revenues Exceeding Adopted Budget_____ 0004a 0.00



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 FY2008-09
 56 Yellowstone
 0968 Blue Creek Elem**

Submit ID: 0968-96828551

**50 Debt Service Fund
 Jurisdiction 3**

Taxable Value_____		3,562,394.00
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	11,459.47
Operating Reserve_____	0961	0.00
Unreserved Fund Balance Reappropriated_____	0970	11,459.47
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 Tax Levy_____	1110	0.00
Jurisdiction Mills_____	999	0.00
Total Estimated Revenues to Fund Adopted Budget_____	0004	10,000.00
Estimated Revenues Exceeding Adopted Budget_____	0004a	1,459.47

SIDs

<u>Issue Type</u>		<u>Amount</u>
Elementary		10,000.00
Total SID Requirements		10,000.00
Total Debt Service Requirements _____	0002	10,000.00



Budget Report
FY2008-09
56 Yellowstone
0968 Blue Creek Elem

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61 Building Reserve Fund

Adopted Budget_____	0001	5,973.97
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Budget Uses

Expenditure Budget_____	0002	5,973.97
Add To Fund Balance_____	0003	0.00

Fund Balance for Budget _____	TFS48	5,973.97
Operating Reserve_____	0961	0.00
Unreserved Fund Balance Reappropriated_____	0970	5,973.97

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 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	5,973.97