



**Budget Report
 FY2008-09
 32 Missoula
 0590 Bonner Elem**

Submit ID: 0590-31374475

Due Dates:

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

	District ANB And Taxable Valuation		Taxable Valuation
	<u>ANB</u>		<u>Valuation</u>
	<u>EL</u>	<u>HS</u>	
District:	* 387	N/A	4,675,153

* 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:

Carrie Ruff

(Signature)

(Date)

Chairperson, School Trustees:

Jim Smith

(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	2,235,329.93	228,135.89	10%	10.21%	17,719.42	1,657,508.98	560,101.53	119.80
10 Transportation	176,936.85	26,113.88	20%	14.76%	0.00	29,973.03	146,963.82	31.44
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	12,177.79		N/A		11,646.52	531.27	0.00	0.00
14 Retirement	251,646.00	84,471.26	35%	33.57%	0.00	251,646.00		
17 Adult Education	17,877.43	0.00	35%	0.00%	8,370.65	156.48	9,350.30	2.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	61,210.00	0.00	N/A	0.00%	54,114.01	7,095.99	0.00	0.00
29 Flexibility	82,532.29	0.00	N/A	0.00%	76,177.23	6,355.06	0.00	0.00
61 Building Reserve	78,030.02	0.00	N/A	0.00%	74,624.22	3,405.80	0.00	0.00
Total of All Funds	2,915,740.31	338,721.03			242,652.05	1,956,672.61	716,415.65	153.24

50 Debt Service								
Tax Jurisdiction								
32-0590	118,177.50	8,941.36	20-9-438	7.57%	0.00	35,000.00	83,177.50	17.79



**Budget Report
FY2008-09
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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 BONNER K-6 299 *
M1 BONNER 7-8 88 *

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

A. Direct State Aid	(I-A)	900,490.80
B. Mandatory Non-isolated Levy	(I-B)	0.00
C. Quality Educator	(I-C)	88,218.00
D. At Risk Student	(I-D)	5,725.72
E. Indian Education For All	(I-E)	7,894.80
F. American Indian Achievement Gap	(I-F)	2,200.00
G. State Spec Ed Allowable Cost Pymt to Districts	(I-G)	88,771.98
H. State Special Education Related-Services Payment To Coop	(I-H)	18,287.64
I. District GTB Subsidy Per Elementary Base Mill	(I-I)	11,180.00
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)	391
B. BASE Budget Limit	(II-B)	1,820,745.97
C. Maximum Budget Limit	(II-C)	2,278,590.22
D. Over-BASE Levy As Submitted on Budget	(II-D)	388,078.94
E. Adopted Budget	(II-E)	2,208,824.91

Current Year Budget Data:

F. % Special Education in Maximum Budget	(II-F)	75%
G. BASE Budget (Minimum Budget Amount Required)	(II-G)	1,847,250.99
H. Maximum Budget Limit	(II-H)	2,287,626.02
I. Highest Budget Without a Vote	(II-I)	2,235,329.93
J. Highest Budget	(II-J)	2,287,626.02
K. Highest Voted Amount	(II-K)	52,296.09
L. Amount Approved on Ballot by Voters	(II-L)	0.00
M. Adopted Budget	(II-M)	2,235,329.93

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

A. Operating Reserve (961)	(III-A)	223,532.99
B. Excess Reserves	(III-B)	4,602.90
1. Reserve For Protested/Delinquent Taxes (963)	(III-B1)	4,602.90
2. Reserve For Tax Audit Receipts (964)	(III-B2)	0.00
C. Unreserved Fund Balance Reappropriated (970)	(III-C)	17,719.42
1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-C1)	0.00
2. Remaining Fund Balance Available (970b)	(III-C2)	17,719.42
D. TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-D)	245,855.31



**Budget Report
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PART V. General Fund Worksheet

General Fund Budget:

A. Adopted General Fund Budget	(V-A)		2,235,329.93
1. BASE Budget Limit	(V-A1)	1,847,250.99	
2. Over-BASE Budget	(V-A2)	388,078.94	

Funding The BASE Budget:

B. Direct State Aid	(V-B)		900,490.80
1. Direct State Aid Paid By State	(V-B1)	900,490.80	
2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C. Quality Educator	(V-C)		88,218.00
D. At Risk Student	(V-D)		5,725.72
E. Indian Education For All	(V-E)		7,894.80
F. American Indian Achievement Gap	(V-F)		2,200.00
G. Special Education Allowable Cost Payment	(V-G)		88,771.98
H. Remaining Fund Balance Available	(V-H)		17,719.42
I. Non-Levy Revenue	(V-I)		152,895.48
1. Actual Non-Levy Revenue	(V-I1)	23,231.58	
2. Anticipated Non-Levy Revenue	(V-I2)	129,663.90	
J. Other Non-Levy Revenue	(V-J)		0.00
K. BASE Levy Requirements	(V-K)		583,334.79
1. State Guaranteed Tax Base Aid	(V-K1)	411,312.20	
2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-K2)	172,022.59	
L. Subtotal of BASE Budget Revenue	(V-L)		1,847,250.99

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)		388,078.94
P. Subtotal of Over-BASE Revenue	(V-P)		388,078.94

Mill Levies:

Q. District Non-Isolated Mills	(V-Q)		0.00
R. BASE Mills - Elementary	(V-R)		36.79
S. BASE Mills - High School	(V-S)		0.00
T. Over-BASE Mills	(V-T)		83.01
U. Total General Fund Mills	(V-U)		119.80

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



Budget Report
FY2008-09
32 Missoula
0590 Bonner Elem

Submit ID: 0590-31374475

01 General Fund

Adopted Budget _____ 0001 2,235,329.93

Budget Uses

Expenditure Budget _____ 0002 2,235,329.93
 Add To Fund Balance _____ 0003 0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated _____ 0970 17,719.42
 Direct State Aid _____ 3110 900,490.80
 Quality Educator _____ 3111 88,218.00
 At Risk Student _____ 3112 5,725.72
 Indian Education For All _____ 3113 7,894.80
 American Indian Achievement Gap _____ 3114 2,200.00
 State Spec Ed Allowable Cost Pymt to Districts _____ 3115 88,771.98
 State Guaranteed Tax Base Aid _____ 3120 411,312.20

Actual Non-levy Revenue

Tax Title and Property Sales _____ 1130 0.00
 Interest Earnings _____ 1510 23,058.33
 Revenue from Community Services Activities _____ 1800 0.00
 Other Revenue from Local Sources _____ 1900 173.25
 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 129,663.90
 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
32 Missoula
0590 Bonner Elem

Submit ID: 0590-31374475

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)	172,022.59	
Over-BASE Levy_____	1110(c)	388,078.94	
District Tax Levy_____	1110		560,101.53
Total Estimated Revenues to Fund Adopted Budget_____	0004		2,235,329.93
Estimated Revenues Exceeding Adopted Budget_____	0004a		0.00



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 32 Missoula
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10 Transportation Fund

Adopted Budget_____	0001	176,936.85
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Budget Uses

Expenditure Budget_____	0002	176,936.85
Add To Fund Balance_____	0003	0.00

Transportation Schedule Data

On-Schedule_____	0005	19,360.28
Contingency_____	0006	1,751.85
Over-Schedule_____	0011	155,824.72

Fund Balance for Budget

_____	TFS48	26,113.88
Operating Reserve_____	0961	26,113.88
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 School Block Grant_____	3444	8,860.90
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	10,556.06
State On-Schedule Trans Reimb_____	3210	10,556.07
District Tax Levy_____	1110	146,963.82
District Mills_____	999	31.44
Total Estimated Revenues to Fund Adopted Budget_____	0004	176,936.85
Estimated Revenues Exceeding Adopted Budget_____	0004a	0.00



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FY2008-09
32 Missoula
0590 Bonner Elem

Submit ID: 0590-31374475

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
32 Missoula
0590 Bonner Elem

13 Tuition Fund

Submit ID: 0590-31374475

Adopted Budget_____	0001	12,177.79
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Budget Uses

Expenditure Budget_____	0002	12,177.79
Add To Fund Balance_____	0003	0.00

Fund Balance for Budget _____	TFS48	11,646.52
Unreserved Fund Balance Reappropriated_____	0970	11,646.52

Estimated Funding Sources

Coal Gross Proceeds_____	1123	0.00
Interest Earnings_____	1510	531.27
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	0.00
District Mills_____	999	0.00
Total Estimated Revenues to Fund Adopted Budget_____	0004	12,177.79
Estimated Revenues Exceeding Adopted Budget_____	0004a	0.00



Budget Report
FY2008-09
32 Missoula
0590 Bonner Elem

Submit ID: 0590-31374475

14 Retirement Fund

Adopted Budget_____	0001	251,646.00
Budget Uses		
Expenditure Budget_____	0002	242,540.21
Add To Fund Balance_____	0003	9,105.79
Fund Balance for Budget		
Operating Reserve_____	TFS48	84,471.26
Operating Reserve_____	0961	84,471.26
Unreserved Fund Balance Reappropriated_____	0970	0.00
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	251,646.00
Total Estimated Revenues to Fund Adopted Budget_____	0004	251,646.00
Estimated Revenues Exceeding Adopted Budget_____	0004a	0.00



Budget Report
FY2008-09
32 Missoula
0590 Bonner Elem

Submit ID: 0590-31374475

17 Adult Education Fund

Adopted Budget_____	0001	17,877.43
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Budget Uses

Expenditure Budget_____	0002	17,877.43
Add To Fund Balance_____	0003	0.00

Fund Balance for Budget _____	TFS48	8,370.65
Operating Reserve_____	0961	0.00
Unreserved Fund Balance Reappropriated_____	0970	8,370.65

Estimated Funding Sources

Coal Gross Proceeds_____	1123	0.00
Fees for Adult Education_____	1340	0.00
Interest Earnings_____	1510	156.48
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	9,350.30
District Mills_____	999	2.00
Total Estimated Revenues to Fund Adopted Budget_____	0004	17,877.43
Estimated Revenues Exceeding Adopted Budget_____	0004a	0.00



**Budget Report
 FY2008-09
 32 Missoula
 0590 Bonner Elem**

Submit ID: 0590-31374475

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
32 Missoula
0590 Bonner Elem

Submit ID: 0590-31374475

28 Technology Fund

Adopted Budget_____	0001	61,210.00
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Budget Uses

Expenditure Budget_____	0002	61,210.00
Add To Fund Balance_____	0003	0.00

Fund Balance for Budget _____	TFS48	54,114.01
Operating Reserve_____	0961	0.00
Unreserved Fund Balance Reappropriated_____	0970	54,114.01

Estimated Funding Sources

Coal Gross Proceeds_____	1123	0.00
Interest Earnings_____	1510	2,448.16
Other Revenue from Local Sources_____	1900	0.00
State Technology Aid_____	3281	4,647.83
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
District Mills_____	999	0.00
Total Estimated Revenues to Fund Adopted Budget_____	0004	61,210.00
Estimated Revenues Exceeding Adopted Budget_____	0004a	0.00



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FY2008-09
32 Missoula
0590 Bonner Elem

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29 Flexibility Fund

Adopted Budget_____	0001	82,532.29
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Budget Uses

Expenditure Budget_____	0002	82,532.29
Add To Fund Balance_____	0003	0.00

Fund Balance for Budget _____	TFS48	76,177.23
Operating Reserve_____	0961	0.00
Unreserved Fund Balance Reappropriated_____	0970	76,177.23

Estimated Funding Sources

Coal Gross Proceeds_____	1123	0.00
Interest Earnings_____	1510	5,168.93
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	1,186.13
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	82,532.29
Estimated Revenues Exceeding Adopted Budget_____	0004a	0.00



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**50 Debt Service Fund
 Jurisdiction 32-0590**

Taxable Value_____		4,675,153.00
Adopted Budget_____	0001	118,177.50

Budget Uses

Expenditure Budget_____	0002	118,177.50
Add To Fund Balance_____	0003	0.00

Fund Balance for Budget

_____	TFS48	8,941.36
Operating Reserve_____	0961	8,941.36
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	35,000.00
Residual Equity Transfers In_____	9710	0.00
District Tax Levy_____	1110	83,177.50
Jurisdiction Mills_____	999	17.79
Total Estimated Revenues to Fund Adopted Budget_____	0004	118,177.50
Estimated Revenues Exceeding Adopted Budget_____	0004a	0.00

Bond Issues

<u>Issue Type</u>	<u>Issue Date</u>	<u>Maturity Date</u>	<u>Issue Amount</u>	<u>Outstanding 6/30/09</u>	<u>Principal</u>	<u>Interest</u>	<u>Agent Fees</u>
Elementary Refunding Bond	05/15/2002	07/01/2012	955,000.00	325,000.00	100,000.00	17,177.50	1,000.00

Total Bond Requirements

118,177.50

Total Debt Service Requirements

_____	0002	118,177.50
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61 Building Reserve Fund

Adopted Budget_____	0001	78,030.02
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Budget Uses

Expenditure Budget_____	0002	78,030.02
Add To Fund Balance_____	0003	0.00

Fund Balance for Budget _____	TFS48	74,624.22
Operating Reserve_____	0961	0.00
Unreserved Fund Balance Reappropriated_____	0970	74,624.22

Estimated Funding Sources

Coal Gross Proceeds_____	1123	0.00
Tax Title and Property Sales_____	1130	0.00
Interest Earnings_____	1510	3,405.80
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	78,030.02