



**Budget Report
 FY2008-09
 22 Jefferson
 0453 Whitehall Elem**

Submit ID: 0453-29003948

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)*

	ANB		Taxable Valuation
	EL	HS	
	District:	* 295	N/A
<i>* indicates that the 3 year average ANB was used to calculate the budget limitations</i>			
Joint District Distribution: (Used for county retirement calculations)			
Located - 22 Jefferson	280	N/A	4,136,511
Non-located - 28 Madison	15	N/A	526,348
Non-located - 47 Silver Bow	0	N/A	67,546

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

Certification

District Clerk: Judy McCrossin

 (Signature) (Date)

Chairperson, School Trustees: Deanne Learn

 (Signature) (Date)

County Superintendent: Garry Pace

 (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	1,497,353.19	125,369.13	10%	8.37%	0.00	1,229,897.01	267,456.18	56.55
10 Transportation	214,518.00	26,048.13	20%	12.14%	0.00	102,827.83	111,690.17	23.61
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	197,603.00	58,169.31	35%	29.44%	0.00	197,603.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	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	23,481.00	375.81	N/A	1.60%	0.00	3,581.00	19,900.00	4.21
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	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	1,932,955.19	209,962.38			0.00	1,533,908.84	399,046.35	84.37

50 Debt Service								
Tax Jurisdiction								
4-47	109,650.00	4,700.00	20-9-438	4.29%	45,310.18	1,000.00	63,339.82	13.39



**Budget Report
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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:	E1 WHITEHALL K-6	210 *
	M1 WHITEHALL 7-8	85 *

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

A. Direct State Aid	----- (I-A)	706,857.19
B. Mandatory Non-isolated Levy	----- (I-B)	0.00
C. Quality Educator	----- (I-C)	71,140.21
D. At Risk Student	----- (I-D)	12,597.60
E. Indian Education For All	----- (I-E)	6,018.00
F. American Indian Achievement Gap	----- (I-F)	600.00
G. State Spec Ed Allowable Cost Pymt to Districts	----- (I-G)	44,606.96
H. State Special Education Related-Services Payment To Coop	----- (I-H)	14,124.60
I. District GTB Subsidy Per Elementary Base Mill	----- (I-I)	7,520.00
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)	305
B. BASE Budget Limit	----- (II-B)	1,430,616.25
C. Maximum Budget Limit	----- (II-C)	1,781,658.28
D. Over-BASE Levy As Submitted on Budget	----- (II-D)	73,829.00
E. Adopted Budget	----- (II-E)	1,504,445.25

Current Year Budget Data:

F. % Special Education in Maximum Budget	----- (II-F)	100%
G. BASE Budget (Minimum Budget Amount Required)	----- (II-G)	1,423,524.19
H. Maximum Budget Limit	----- (II-H)	1,775,030.33
I. Highest Budget Without a Vote	----- (II-I)	1,497,353.19
J. Highest Budget	----- (II-J)	1,775,030.33
K. Highest Voted Amount	----- (II-K)	277,677.14
L. Amount Approved on Ballot by Voters	----- (II-L)	0.00
M. Adopted Budget	----- (II-M)	1,497,353.19

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

A. Operating Reserve (961)	----- (III-A)	125,369.13
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)	125,369.13



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PART V. General Fund Worksheet

General Fund Budget:

A. Adopted General Fund Budget	(V-A)		1,497,353.19
1. BASE Budget Limit	(V-A1)	1,423,524.19	
2. Over-BASE Budget	(V-A2)	73,829.00	

Funding The BASE Budget:

B. Direct State Aid	(V-B)		706,857.19
1. Direct State Aid Paid By State	(V-B1)	706,857.19	
2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C. Quality Educator	(V-C)		71,140.21
D. At Risk Student	(V-D)		12,597.60
E. Indian Education For All	(V-E)		6,018.00
F. American Indian Achievement Gap	(V-F)		600.00
G. Special Education Allowable Cost Payment	(V-G)		44,606.96
H. Remaining Fund Balance Available	(V-H)		0.00
I. Non-Levy Revenue	(V-I)		80,208.25
1. Actual Non-Levy Revenue	(V-I1)	7,443.20	
2. Anticipated Non-Levy Revenue	(V-I2)	72,765.05	
J. Other Non-Levy Revenue	(V-J)		0.00
K. BASE Levy Requirements	(V-K)		501,495.98
1. State Guaranteed Tax Base Aid	(V-K1)	307,868.80	
2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-K2)	193,627.18	
L. Subtotal of BASE Budget Revenue	(V-L)		1,423,524.19

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)		73,829.00
P. Subtotal of Over-BASE Revenue	(V-P)		73,829.00

Mill Levies:

Q. District Non-Isolated Mills	(V-Q)		0.00
R. BASE Mills - Elementary	(V-R)		40.94
S. BASE Mills - High School	(V-S)		0.00
T. Over-BASE Mills	(V-T)		15.61
U. Total General Fund Mills	(V-U)		56.55

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



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01 General Fund

Adopted Budget_____	0001	1,497,353.19
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Budget Uses

Expenditure Budget_____	0002	1,497,353.19
Add To Fund Balance_____	0003	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated_____	0970	0.00
Direct State Aid_____	3110	706,857.19
Quality Educator_____	3111	71,140.21
At Risk Student_____	3112	12,597.60
Indian Education For All_____	3113	6,018.00
American Indian Achievement Gap_____	3114	600.00
State Spec Ed Allowable Cost Pymt to Districts_____	3115	44,606.96
State Guaranteed Tax Base Aid_____	3120	307,868.80

Actual Non-levy Revenue

Tax Title and Property Sales_____	1130	0.00
Interest Earnings_____	1510	7,443.20
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 School Block Grant_____	3444	72,765.05
State Combined Fund School Block Grant_____	3445	0.00
Montana Oil and Gas Tax_____	3460	0.00
Federal Revenue in Lieu of Taxes_____	4800	0.00

Anticipated Non-levy Revenue - Over-BASE

Individual Tuition_____	1310	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)	193,627.18	
Over-BASE Levy_____	1110(c)	73,829.00	
District Tax Levy_____	1110		267,456.18
Total Estimated Revenues to Fund Adopted Budget_____	0004		1,497,353.19
Estimated Revenues Exceeding Adopted Budget_____	0004a		0.00



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10 Transportation Fund

Adopted Budget_____	0001	214,518.00
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Budget Uses

Expenditure Budget_____	0002	214,518.00
Add To Fund Balance_____	0003	0.00

Transportation Schedule Data

On-Schedule_____	0005	89,262.11
Contingency_____	0006	8,926.21
Over-Schedule_____	0011	116,329.68

Fund Balance for Budget _____	TFS48	26,048.13
Operating Reserve_____	0961	26,048.13
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	300.00
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	4,339.51
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	49,094.16
State On-Schedule Trans Reimb_____	3210	49,094.16
District Tax Levy_____	1110	111,690.17
District Mills_____	999	23.61
Total Estimated Revenues to Fund Adopted Budget_____	0004	214,518.00
Estimated Revenues Exceeding Adopted Budget_____	0004a	0.00



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11 Bus Depreciation Fund

Adopted Budget_____	0001	0.00
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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



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13 Tuition Fund

Adopted Budget_____ 0001 0.00

Budget Uses

Expenditure Budget_____ 0002 0.00

Add To Fund Balance_____ 0003 0.00

Fund Balance for Budget_____ TFS48 0.00

Unreserved Fund Balance Reappropriated_____ 0970 0.00

Estimated Funding Sources

Coal Gross Proceeds_____ 1123 0.00

Interest Earnings_____ 1510 0.00

Other Revenue from Local Sources_____ 1900 0.00

Direct State Aid_____ 3110 0.00

State Payment in Lieu of Taxes - FWP_____ 3302 0.00

State Combined Fund School Block Grant_____ 3445 0.00

Montana Oil and Gas Tax_____ 3460 0.00

Other Revenue_____ 9100 0.00

Residual Equity Transfers In_____ 9710 0.00

District Tax Levy_____ 1110 0.00

District Mills_____ 999 0.00

Total Estimated Revenues to Fund Adopted Budget_____ 0004 0.00

Estimated Revenues Exceeding Adopted Budget_____ 0004a 0.00



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14 Retirement Fund

Adopted Budget_____	0001	197,603.00
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Budget Uses

Expenditure Budget_____	0002	197,603.00
Add To Fund Balance_____	0003	0.00

Fund Balance for Budget _____	TFS48	58,169.31
Operating Reserve_____	0961	58,169.31
Unreserved Fund Balance Reappropriated_____	0970	0.00

Estimated Funding Sources

Interest Earnings_____	1510	1,500.00
Other Revenue from Local Sources_____	1900	0.00
Other Revenue_____	9100	0.00
Residual Equity Transfers In_____	9710	0.00
County Retirement Distribution_____	2240	196,103.00
Total Estimated Revenues to Fund Adopted Budget_____	0004	197,603.00
Estimated Revenues Exceeding Adopted Budget_____	0004a	0.00



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17 Adult Education Fund

Adopted Budget_____	0001	0.00
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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
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 Combined Fund School Block Grant_____	3445	0.00
Montana Oil and Gas Tax_____	3460	0.00
Other Revenue_____	9100	0.00
Residual Equity Transfers In_____	9710	0.00
District Tax Levy_____	1110	0.00
District Mills_____	999	0.00
Total Estimated Revenues to Fund Adopted Budget_____	0004	0.00
Estimated Revenues Exceeding Adopted Budget_____	0004a	0.00



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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



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28 Technology Fund

Adopted Budget_____	0001	23,481.00
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Budget Uses

Expenditure Budget_____	0002	23,481.00
Add To Fund Balance_____	0003	0.00

Fund Balance for Budget _____	TFS48	375.81
Operating Reserve_____	0961	375.81
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 Technology Aid_____	3281	3,581.00
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	19,900.00
District Mills_____	999	4.21
Total Estimated Revenues to Fund Adopted Budget_____	0004	23,481.00
Estimated Revenues Exceeding Adopted Budget_____	0004a	0.00



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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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50 Debt Service Fund
Jurisdiction 4-47

Taxable Value_____		4,730,405.00
Adopted Budget_____	0001	109,650.00

Budget Uses

Expenditure Budget_____	0002	109,650.00
Add To Fund Balance_____	0003	0.00

Fund Balance for Budget

_____	TFS48	50,010.18
Operating Reserve_____	0961	4,700.00
Unreserved Fund Balance Reappropriated_____	0970	45,310.18

Estimated Funding Sources

Coal Gross Proceeds_____	1123	0.00
Interest Earnings_____	1510	1,000.00
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	63,339.82
Jurisdiction Mills_____	999	13.39
Total Estimated Revenues to Fund Adopted Budget_____	0004	109,650.00
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	05/15/2003	06/01/2011	826,000.00	200,000.00	100,000.00	9,400.00	250.00

Total Bond Requirements

109,650.00

Total Debt Service Requirements

_____ 0002 109,650.00



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61 Building Reserve Fund

Adopted Budget_____	0001	0.00
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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
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	0.00