



**Budget Report
 FY2008-09
 25 Lewis & Clark
 0495 Wolf Creek Elem**

Submit ID: 0495-46903078

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>EL</u>	<u>HS</u>	<u>Valuation</u>
District:	13	N/A	5,018,474

* 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:

B J Young

(Signature)

(Date)

Chairperson, School Trustees:

Kim Ryan

(Signature)

(Date)

County Superintendent:

Marsha Davis

(Signature)

(Date)

Chairperson, County Commissioners:

(Print)

(Signature)

(Date)

Name of Contact:

(Print)

(Signature)

(Phone)



**Budget Report
 FY2008-09
 25 Lewis & Clark
 0495 Wolf Creek Elem**

Submit ID: 0495-46903078

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	93,944.35	10,000.00	10%	10.64%	5,893.55	54,763.37	33,287.43	6.64
10 Transportation	9,000.00	1,800.00	20%	20.00%	4,056.47	4,943.53	0.00	0.00
11 Bus Depreciation	16,282.00	0.00	N/A	0.00%	16,282.00	0.00	0.00	0.00
13 Tuition	5,527.22		N/A		5,527.22	0.00	0.00	0.00
14 Retirement	11,000.00	3,850.00	35%	35.00%	4,131.96	6,868.04		
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	675.43	0.00	N/A	0.00%	480.81	194.62	0.00	0.00
29 Flexibility	2,552.12	0.00	N/A	0.00%	2,552.12	0.00	0.00	0.00
61 Building Reserve	1,483.13	0.00	N/A	0.00%	1,483.13	0.00	0.00	0.00
Total of All Funds	140,464.25	15,650.00			40,407.26	66,769.56	33,287.43	6.64

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



**Budget Report
FY2008-09
25 Lewis & Clark
0495 Wolf Creek Elem**

Submit ID: 0495-46903078

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 WOLF CREEK K-6 13

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

A.	Direct State Aid	(I-A)	37,196.84
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	4,514.33
D.	At Risk Student	(I-D)	3,033.71
E.	Indian Education For All	(I-E)	265.20
F.	American Indian Achievement Gap	(I-F)	0.00
G.	State Spec Ed Allowable Cost Pymt to Districts	(I-G)	1,933.10
H.	State Special Education Related-Services Payment To Coop	(I-H)	644.28
I.	District GTB Subsidy Per Elementary Base Mill	(I-I)	0.00
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)	11
B.	BASE Budget Limit	(II-B)	67,192.00
C.	Maximum Budget Limit	(II-C)	82,058.78
D.	Over-BASE Levy As Submitted on Budget	(II-D)	16,595.54
E.	Adopted Budget	(II-E)	83,787.54

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	77,348.81
H.	Maximum Budget Limit	(II-H)	94,893.78
I.	Highest Budget Without a Vote	(II-I)	93,944.35
J.	Highest Budget	(II-J)	94,893.78
K.	Highest Voted Amount	(II-K)	949.43
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	93,944.35

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

A.	Operating Reserve (961)	(III-A)	10,000.00
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)	5,893.55
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-C1)	0.00
	2. Remaining Fund Balance Available (970b)	(III-C2)	5,893.55
D.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-D)	15,893.55



Budget Report
FY2008-09
25 Lewis & Clark
0495 Wolf Creek Elem

Submit ID: 0495-46903078

PART V. General Fund Worksheet

General Fund Budget:

A. Adopted General Fund Budget	(V-A)		93,944.35
1. BASE Budget Limit	(V-A1)	77,348.81	
2. Over-BASE Budget	(V-A2)	16,595.54	

Funding The BASE Budget:

B. Direct State Aid	(V-B)		37,196.84
1. Direct State Aid Paid By State	(V-B1)	37,196.84	
2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C. Quality Educator	(V-C)		4,514.33
D. At Risk Student	(V-D)		3,033.71
E. Indian Education For All	(V-E)		265.20
F. American Indian Achievement Gap	(V-F)		0.00
G. Special Education Allowable Cost Payment	(V-G)		1,933.10
H. Remaining Fund Balance Available	(V-H)		5,893.55
I. Non-Levy Revenue	(V-I)		7,820.19
1. Actual Non-Levy Revenue	(V-I1)	4,520.55	
2. Anticipated Non-Levy Revenue	(V-I2)	3,299.64	
J. Other Non-Levy Revenue	(V-J)		0.00
K. BASE Levy Requirements	(V-K)		16,691.89
1. State Guaranteed Tax Base Aid	(V-K1)	0.00	
2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-K2)	16,691.89	
L. Subtotal of BASE Budget Revenue	(V-L)		77,348.81

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)		16,595.54
P. Subtotal of Over-BASE Revenue	(V-P)		16,595.54

Mill Levies:

Q. District Non-Isolated Mills	(V-Q)		0.00
R. BASE Mills - Elementary	(V-R)		3.33
S. BASE Mills - High School	(V-S)		0.00
T. Over-BASE Mills	(V-T)		3.31
U. Total General Fund Mills	(V-U)		6.64

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



**Budget Report
 FY2008-09
 25 Lewis & Clark
 0495 Wolf Creek Elem**

Submit ID: 0495-46903078

01 General Fund

Adopted Budget_____	0001	93,944.35
---------------------	------	-----------

Budget Uses

Expenditure Budget_____	0002	93,944.35
Add To Fund Balance_____	0003	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated_____	0970	5,893.55
Direct State Aid_____	3110	37,196.84
Quality Educator_____	3111	4,514.33
At Risk Student_____	3112	3,033.71
Indian Education For All_____	3113	265.20
American Indian Achievement Gap_____	3114	0.00
State Spec Ed Allowable Cost Pymt to Districts_____	3115	1,933.10
State Guaranteed Tax Base Aid_____	3120	0.00

Actual Non-levy Revenue

Tax Title and Property Sales_____	1130	0.00
Interest Earnings_____	1510	4,439.55
Revenue from Community Services Activities_____	1800	0.00
Other Revenue from Local Sources_____	1900	81.00
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	2,432.39
State Combined Fund School Block Grant_____	3445	867.25
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
25 Lewis & Clark
0495 Wolf Creek Elem

Submit ID: 0495-46903078

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)	16,691.89	
Over-BASE Levy_____	1110(c)	16,595.54	
District Tax Levy_____	1110		33,287.43
Total Estimated Revenues to Fund Adopted Budget_____	0004		93,944.35
Estimated Revenues Exceeding Adopted Budget_____	0004a		0.00



**Budget Report
 FY2008-09
 25 Lewis & Clark
 0495 Wolf Creek Elem**

Submit ID: 0495-46903078

10 Transportation Fund

Adopted Budget_____	0001	9,000.00
---------------------	------	----------

Budget Uses

Expenditure Budget_____	0002	9,000.00
Add To Fund Balance_____	0003	0.00

Transportation Schedule Data

On-Schedule_____	0005	5,000.00
Contingency_____	0006	500.00
Over-Schedule_____	0011	3,500.00

Fund Balance for Budget

_____	TFS48	5,856.47
Operating Reserve_____	0961	1,800.00
Unreserved Fund Balance Reappropriated_____	0970	4,056.47

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	65.96
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	2,127.57
State On-Schedule Trans Reimb_____	3210	2,750.00
District Tax Levy_____	1110	0.00
District Mills_____	999	0.00
Total Estimated Revenues to Fund Adopted Budget_____	0004	9,000.00
Estimated Revenues Exceeding Adopted Budget_____	0004a	0.00



Budget Report
FY2008-09
25 Lewis & Clark
0495 Wolf Creek Elem

Submit ID: 0495-46903078

11 Bus Depreciation Fund

Adopted Budget_____	0001	16,282.00
---------------------	------	-----------

Budget Uses

Expenditure Budget_____	0002	16,282.00
Add To Fund Balance_____	0003	0.00

Fund Balance for Budget _____	TFS48	16,282.00
Operating Reserve_____	0961	0.00
Unreserved Fund Balance Reappropriated_____	0970	16,282.00

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	16,282.00



**Budget Report
 FY2008-09
 25 Lewis & Clark
 0495 Wolf Creek Elem**

Submit ID: 0495-46903078

13 Tuition Fund

Adopted Budget_____	0001	5,527.22
---------------------	------	----------

Budget Uses

Expenditure Budget_____	0002	5,527.22
Add To Fund Balance_____	0003	0.00

Fund Balance for Budget _____	TFS48	5,527.22
Unreserved Fund Balance Reappropriated_____	0970	5,527.22

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	5,527.22
Estimated Revenues Exceeding Adopted Budget_____	0004a	0.00



Budget Report
FY2008-09
25 Lewis & Clark
0495 Wolf Creek Elem

Submit ID: 0495-46903078

14 Retirement Fund

Adopted Budget_____	0001	11,000.00
---------------------	------	-----------

Budget Uses

Expenditure Budget_____	0002	11,000.00
Add To Fund Balance_____	0003	0.00

Fund Balance for Budget _____	TFS48	7,981.96
Operating Reserve_____	0961	3,850.00
Unreserved Fund Balance Reappropriated_____	0970	4,131.96

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	6,868.04
Total Estimated Revenues to Fund Adopted Budget_____	0004	11,000.00
Estimated Revenues Exceeding Adopted Budget_____	0004a	0.00



Budget Report
FY2008-09
25 Lewis & Clark
0495 Wolf Creek Elem

Submit ID: 0495-46903078

17 Adult Education 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
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



Budget Report
FY2008-09
25 Lewis & Clark
0495 Wolf Creek Elem

Submit ID: 0495-46903078

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
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

**25 Lewis & Clark
0495 Wolf Creek Elem**

Submit ID: 0495-46903078

28 Technology Fund

Adopted Budget_____	0001	675.43
---------------------	------	--------

Budget Uses

Expenditure Budget_____	0002	675.43
Add To Fund Balance_____	0003	0.00

Fund Balance for Budget _____	TFS48	480.81
Operating Reserve_____	0961	0.00
Unreserved Fund Balance Reappropriated_____	0970	480.81

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	194.62
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	675.43
Estimated Revenues Exceeding Adopted Budget_____	0004a	0.00



**Budget Report
 FY2008-09
 25 Lewis & Clark
 0495 Wolf Creek Elem**

Submit ID: 0495-46903078

29 Flexibility Fund

Adopted Budget_____	0001	2,552.12
---------------------	------	----------

Budget Uses

Expenditure Budget_____	0002	2,552.12
Add To Fund Balance_____	0003	0.00

Fund Balance for Budget _____	TFS48	2,552.12
Operating Reserve_____	0961	0.00
Unreserved Fund Balance Reappropriated_____	0970	2,552.12

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	2,552.12
Estimated Revenues Exceeding Adopted Budget_____	0004a	0.00



Budget Report
FY2008-09
25 Lewis & Clark
0495 Wolf Creek Elem

Submit ID: 0495-46903078

50 Debt Service 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
Total Estimated Revenues to Fund Adopted Budget_____	0004	0.00
Estimated Revenues Exceeding Adopted Budget_____	0004a	0.00



Budget Report
FY2008-09
25 Lewis & Clark
0495 Wolf Creek Elem

Submit ID: 0495-46903078

61 Building Reserve Fund

Adopted Budget_____	0001	1,483.13
---------------------	------	----------

Budget Uses

Expenditure Budget_____	0002	1,483.13
-------------------------	------	----------

Add To Fund Balance_____	0003	0.00
--------------------------	------	------

Fund Balance for Budget _____	TFS48	1,483.13
--------------------------------------	-------	----------

Operating Reserve_____	0961	0.00
------------------------	------	------

Unreserved Fund Balance Reappropriated_____	0970	1,483.13
---	------	----------

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	1,483.13
--	------	----------