



**Budget Report
 FY2008-09
 43 Roosevelt
 0780 Wolf Point Elem**

Submit ID: 0780-97452036

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:	* 595	N/A	3,669,695

* 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:

Sherri L. Heser

(Signature)

(Date)

Chairperson, School Trustees:

Ronald W. Jackson

(Signature)

(Date)

County Superintendent:

Pat Stennes

(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	3,178,792.75	317,879.28	10%	10.00%	76,718.18	2,852,602.71	249,471.86	67.99
10 Transportation	300,000.00	60,000.00	20%	20.00%	22,676.96	57,816.60	219,506.44	59.82
11 Bus Depreciation	161,797.37	0.00	N/A	0.00%	152,484.37	0.00	9,313.00	2.54
13 Tuition	48,167.50		N/A		48,167.50	0.00	0.00	0.00
14 Retirement	750,000.00	262,500.00	35%	35.00%	40,800.69	709,199.31		
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	101,028.47	0.00	N/A	0.00%	93,287.26	7,741.21	0.00	0.00
29 Flexibility	21,116.92	0.00	N/A	0.00%	21,116.92	0.00	0.00	0.00
61 Building Reserve	2,255.79	0.00	N/A	0.00%	2,255.79	0.00	0.00	0.00
Total of All Funds	4,563,158.80	640,379.28			457,507.67	3,627,359.83	478,291.30	130.35

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 WOLF POINT K-6	470 *
	M1 WOLF POINT 7-8	125 *

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

A. Direct State Aid	(I-A)	1,354,066.70
B. Mandatory Non-isolated Levy	(I-B)	0.00
C. Quality Educator	(I-C)	223,203.71
D. At Risk Student	(I-D)	49,597.06
E. Indian Education For All	(I-E)	12,138.00
F. American Indian Achievement Gap	(I-F)	98,600.00
G. State Spec Ed Allowable Cost Pymt to Districts	(I-G)	192,695.45
H. State Special Education Related-Services Payment To Coop	(I-H)	0.00
I. District GTB Subsidy Per Elementary Base Mill	(I-I)	20,685.00
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)	616
B. BASE Budget Limit	(II-B)	3,133,034.04
C. Maximum Budget Limit	(II-C)	3,872,839.82
D. Over-BASE Levy As Submitted on Budget	(II-D)	102,094.75
E. Adopted Budget	(II-E)	3,235,128.79

Current Year Budget Data:

F. % Special Education in Maximum Budget	(II-F)	89%
G. BASE Budget (Minimum Budget Amount Required)	(II-G)	3,076,698.00
H. Maximum Budget Limit	(II-H)	3,776,965.17
I. Highest Budget Without a Vote	(II-I)	3,178,792.75
J. Highest Budget	(II-J)	3,776,965.17
K. Highest Voted Amount	(II-K)	598,172.42
L. Amount Approved on Ballot by Voters	(II-L)	0.00
M. Adopted Budget	(II-M)	3,178,792.75

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

A. Operating Reserve (961)	(III-A)	317,879.28
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)	76,718.18
1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-C1)	0.00
2. Remaining Fund Balance Available (970b)	(III-C2)	76,718.18
D. TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-D)	394,597.46



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PART V. General Fund Worksheet

General Fund Budget:

A. Adopted General Fund Budget	(V-A)		3,178,792.75
1. BASE Budget Limit	(V-A1)	3,076,698.00	
2. Over-BASE Budget	(V-A2)	102,094.75	

Funding The BASE Budget:

B. Direct State Aid	(V-B)		1,354,066.70
1. Direct State Aid Paid By State	(V-B1)	1,354,066.70	
2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C. Quality Educator	(V-C)		223,203.71
D. At Risk Student	(V-D)		49,597.06
E. Indian Education For All	(V-E)		12,138.00
F. American Indian Achievement Gap	(V-F)		98,600.00
G. Special Education Allowable Cost Payment	(V-G)		192,695.45
H. Remaining Fund Balance Available	(V-H)		76,718.18
I. Non-Levy Revenue	(V-I)		91,385.34
1. Actual Non-Levy Revenue	(V-I1)	10,925.17	
2. Anticipated Non-Levy Revenue	(V-I2)	80,460.17	
J. Other Non-Levy Revenue	(V-J)		0.00
K. BASE Levy Requirements	(V-K)		978,293.56
1. State Guaranteed Tax Base Aid	(V-K1)	830,916.45	
2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-K2)	147,377.11	
L. Subtotal of BASE Budget Revenue	(V-L)		3,076,698.00

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)		102,094.75
P. Subtotal of Over-BASE Revenue	(V-P)		102,094.75

Mill Levies:

Q. District Non-Isolated Mills	(V-Q)		0.00
R. BASE Mills - Elementary	(V-R)		40.17
S. BASE Mills - High School	(V-S)		0.00
T. Over-BASE Mills	(V-T)		27.82
U. Total General Fund Mills	(V-U)		67.99

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



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01 General Fund

Adopted Budget_____	0001	3,178,792.75
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Budget Uses

Expenditure Budget_____	0002	3,178,792.75
Add To Fund Balance_____	0003	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated_____	0970	76,718.18
Direct State Aid_____	3110	1,354,066.70
Quality Educator_____	3111	223,203.71
At Risk Student_____	3112	49,597.06
Indian Education For All_____	3113	12,138.00
American Indian Achievement Gap_____	3114	98,600.00
State Spec Ed Allowable Cost Pymt to Districts_____	3115	192,695.45
State Guaranteed Tax Base Aid_____	3120	830,916.45

Actual Non-levy Revenue

Tax Title and Property Sales_____	1130	796.65
Interest Earnings_____	1510	10,128.52
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	65,366.50
State Combined Fund School Block Grant_____	3445	15,093.67
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)	147,377.11	
Over-BASE Levy_____	1110(c)	102,094.75	
District Tax Levy_____	1110		249,471.86
Total Estimated Revenues to Fund Adopted Budget_____	0004		3,178,792.75
Estimated Revenues Exceeding Adopted Budget_____	0004a		0.00



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10 Transportation Fund

Adopted Budget_____	0001	300,000.00
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Budget Uses

Expenditure Budget_____	0002	300,000.00
Add To Fund Balance_____	0003	0.00

Transportation Schedule Data

On-Schedule_____	0005	46,639.64
Contingency_____	0006	4,663.96
Over-Schedule_____	0011	248,696.40

Fund Balance for Budget

_____	TFS48	82,676.96
Operating Reserve_____	0961	60,000.00
Unreserved Fund Balance Reappropriated_____	0970	22,676.96

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	6,513.00
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	25,651.80
State On-Schedule Trans Reimb_____	3210	25,651.80
District Tax Levy_____	1110	219,506.44
District Mills_____	999	59.82
Total Estimated Revenues to Fund Adopted Budget_____	0004	300,000.00
Estimated Revenues Exceeding Adopted Budget_____	0004a	0.00



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11 Bus Depreciation Fund

Adopted Budget _____ 0001 161,797.37

Budget Uses

Expenditure Budget _____ 0002 161,797.37

Add To Fund Balance _____ 0003 0.00

Fund Balance for Budget _____ TFS48 152,484.37

Operating Reserve _____ 0961 0.00

Unreserved Fund Balance Reappropriated _____ 0970 152,484.37

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 9,313.00

District Mills _____ 999 2.54

Total Estimated Revenues to Fund Adopted Budget _____ 0004 161,797.37

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2008 Bluebird	2007	81,900.00	32,760.00	16,380.00	0.00
2002 Blue Bird Replaces Bus #8	2002	46,565.00	55,878.00	9,313.00	9,313.00
1995 MCI Cruiser	2001	49,615.50	74,423.25	NA	NA
Bus #6 1999	1998	36,962.00	55,443.00	NA	NA

Total 9,313.00



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13 Tuition Fund

Adopted Budget_____	0001	48,167.50
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Budget Uses

Expenditure Budget_____	0002	48,167.50
Add To Fund Balance_____	0003	0.00

Fund Balance for Budget _____	TFS48	48,167.50
Unreserved Fund Balance Reappropriated_____	0970	48,167.50

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	48,167.50
Estimated Revenues Exceeding Adopted Budget_____	0004a	0.00



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14 Retirement Fund

Adopted Budget_____	0001	750,000.00
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Budget Uses

Expenditure Budget_____	0002	750,000.00
Add To Fund Balance_____	0003	0.00

Fund Balance for Budget _____	TFS48	303,300.69
Operating Reserve_____	0961	262,500.00
Unreserved Fund Balance Reappropriated_____	0970	40,800.69

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	709,199.31
Total Estimated Revenues to Fund Adopted Budget_____	0004	750,000.00
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	101,028.47
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Budget Uses

Expenditure Budget_____	0002	101,028.47
Add To Fund Balance_____	0003	0.00

Fund Balance for Budget _____	TFS48	93,287.26
Operating Reserve_____	0961	0.00
Unreserved Fund Balance Reappropriated_____	0970	93,287.26

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	7,741.21
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	101,028.47
Estimated Revenues Exceeding Adopted Budget_____	0004a	0.00



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29 Flexibility Fund

Adopted Budget_____	0001	21,116.92
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Budget Uses

Expenditure Budget_____	0002	21,116.92
Add To Fund Balance_____	0003	0.00

Fund Balance for Budget _____	TFS48	21,116.92
Operating Reserve_____	0961	0.00
Unreserved Fund Balance Reappropriated_____	0970	21,116.92

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	21,116.92
Estimated Revenues Exceeding Adopted Budget_____	0004a	0.00



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50 Debt Service 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
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	2,255.79
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Budget Uses

Expenditure Budget_____	0002	2,255.79
Add To Fund Balance_____	0003	0.00

Fund Balance for Budget _____	TFS48	2,255.79
Operating Reserve_____	0961	0.00
Unreserved Fund Balance Reappropriated_____	0970	2,255.79

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	2,255.79