



**Budget Report
 FY2008-09
 43 Roosevelt
 0781 Wolf Point H S**

Submit ID: 0781-45141077

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>	
District:	N/A	282	6,736,824

* 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	2,164,071.61	216,407.16	10%	10.00%	27,964.52	1,564,255.48	571,851.61	84.90
10 Transportation	150,000.00	30,000.00	20%	20.00%	26,519.11	28,516.67	94,964.22	14.10
11 Bus Depreciation	268,307.32	0.00	N/A	0.00%	253,646.87	0.00	14,660.45	2.18
13 Tuition	3,025.04		N/A		3,025.04	0.00	0.00	0.00
14 Retirement	425,000.00	148,750.00	35%	35.00%	12,973.03	412,026.97		
17 Adult Education	25,000.00	8,750.00	35%	35.00%	3,322.94	0.00	21,677.06	3.22
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	45,210.34	0.00	N/A	0.00%	40,721.63	4,488.71	0.00	0.00
29 Flexibility	12,792.28	0.00	N/A	0.00%	12,792.28	0.00	0.00	0.00
61 Building Reserve	269,082.79	0.00	N/A	0.00%	259,082.79	0.00	10,000.00	1.48
Total of All Funds	3,362,489.38	403,907.16			640,048.21	2,009,287.83	713,153.34	105.88

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: H1 WOLF POINT HS 9-12 282

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

A.	Direct State Aid	(I-A)	861,043.81
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	86,453.64
D.	At Risk Student	(I-D)	13,844.41
E.	Indian Education For All	(I-E)	5,752.80
F.	American Indian Achievement Gap	(I-F)	36,800.00
G.	State Spec Ed Allowable Cost Pymt to Districts	(I-G)	71,530.69
H.	State Special Education Related-Services Payment To Coop	(I-H)	0.00
I.	District GTB Subsidy Per Elementary Base Mill	(I-I)	N/A
J.	District GTB Subsidy Per High School Base Mill	(I-J)	15,219.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	269
B.	BASE Budget Limit	(II-B)	1,643,831.65
C.	Maximum Budget Limit	(II-C)	2,020,586.19
D.	Over-BASE Levy As Submitted on Budget	(II-D)	380,059.79
E.	Adopted Budget	(II-E)	2,023,891.44

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,784,011.82
H.	Maximum Budget Limit	(II-H)	2,212,184.73
I.	Highest Budget Without a Vote	(II-I)	2,164,071.61
J.	Highest Budget	(II-J)	2,212,184.73
K.	Highest Voted Amount	(II-K)	48,113.12
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,164,071.61

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

A.	Operating Reserve (961)	(III-A)	216,407.16
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)	27,964.52
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-C1)	0.00
	2. Remaining Fund Balance Available (970b)	(III-C2)	27,964.52
D.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-D)	244,371.68



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PART V. General Fund Worksheet

General Fund Budget:

A. Adopted General Fund Budget	(V-A)		2,164,071.61
1. BASE Budget Limit	(V-A1)	1,784,011.82	
2. Over-BASE Budget	(V-A2)	380,059.79	

Funding The BASE Budget:

B. Direct State Aid	(V-B)		861,043.81
1. Direct State Aid Paid By State	(V-B1)	861,043.81	
2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C. Quality Educator	(V-C)		86,453.64
D. At Risk Student	(V-D)		13,844.41
E. Indian Education For All	(V-E)		5,752.80
F. American Indian Achievement Gap	(V-F)		36,800.00
G. Special Education Allowable Cost Payment	(V-G)		71,530.69
H. Remaining Fund Balance Available	(V-H)		27,964.52
I. Non-Levy Revenue	(V-I)		55,393.01
1. Actual Non-Levy Revenue	(V-I1)	5,074.41	
2. Anticipated Non-Levy Revenue	(V-I2)	50,318.60	
J. Other Non-Levy Revenue	(V-J)		0.00
K. BASE Levy Requirements	(V-K)		625,228.94
1. State Guaranteed Tax Base Aid	(V-K1)	433,437.12	
2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-K2)	191,791.82	
L. Subtotal of BASE Budget Revenue	(V-L)		1,784,011.82

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)		380,059.79
P. Subtotal of Over-BASE Revenue	(V-P)		380,059.79

Mill Levies:

Q. District Non-Isolated Mills	(V-Q)		0.00
R. BASE Mills - Elementary	(V-R)		0.00
S. BASE Mills - High School	(V-S)		28.48
T. Over-BASE Mills	(V-T)		56.42
U. Total General Fund Mills	(V-U)		84.90

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



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01 General Fund

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Adopted Budget_____	0001	2,164,071.61
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Budget Uses

Expenditure Budget_____	0002	2,164,071.61
Add To Fund Balance_____	0003	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated_____	0970	27,964.52
Direct State Aid_____	3110	861,043.81
Quality Educator_____	3111	86,453.64
At Risk Student_____	3112	13,844.41
Indian Education For All_____	3113	5,752.80
American Indian Achievement Gap_____	3114	36,800.00
State Spec Ed Allowable Cost Pymt to Districts_____	3115	71,530.69
State Guaranteed Tax Base Aid_____	3120	433,437.12

Actual Non-levy Revenue

Tax Title and Property Sales_____	1130	965.46
Interest Earnings_____	1510	4,108.95
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	39,088.77
State Combined Fund School Block Grant_____	3445	11,229.83
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)	191,791.82	
Over-BASE Levy_____	1110(c)	380,059.79	
District Tax Levy_____	1110		571,851.61
Total Estimated Revenues to Fund Adopted Budget_____	0004		2,164,071.61
Estimated Revenues Exceeding Adopted Budget_____	0004a		0.00



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10 Transportation Fund

Adopted Budget_____	0001	150,000.00
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Budget Uses

Expenditure Budget_____	0002	150,000.00
Add To Fund Balance_____	0003	0.00

Transportation Schedule Data

On-Schedule_____	0005	22,971.76
Contingency_____	0006	2,297.18
Over-Schedule_____	0011	124,731.06

Fund Balance for Budget _____	TFS48	56,519.11
Operating Reserve_____	0961	30,000.00
Unreserved Fund Balance Reappropriated_____	0970	26,519.11

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	3,247.73
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	12,634.47
State On-Schedule Trans Reimb_____	3210	12,634.47
District Tax Levy_____	1110	94,964.22
District Mills_____	999	14.10
Total Estimated Revenues to Fund Adopted Budget_____	0004	150,000.00
Estimated Revenues Exceeding Adopted Budget_____	0004a	0.00



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11 Bus Depreciation Fund

Adopted Budget _____ 0001 268,307.32

Budget Uses

Expenditure Budget _____ 0002 268,307.32
 Add To Fund Balance _____ 0003 0.00

Fund Balance for Budget _____ TFS48 253,646.87
 Operating Reserve _____ 0961 0.00
 Unreserved Fund Balance Reappropriated _____ 0970 253,646.87

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 14,660.45
 District Mills _____ 999 2.18
 Total Estimated Revenues to Fund Adopted Budget _____ 0004 268,307.32

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 Replaced Bus #8	2002	22,935.00	27,522.00	4,587.00	4,587.00
1995 MCI Coach	2001	100,734.50	141,028.30	20,146.90	10,073.45
Bus #6 1999	1998	36,962.00	55,443.00	NA	NA

Total 14,660.45



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13 Tuition Fund

Adopted Budget_____ 0001 3,025.04

Budget Uses

Expenditure Budget_____ 0002 3,025.04

Add To Fund Balance_____ 0003 0.00

Fund Balance for Budget_____ TFS48 3,025.04

Unreserved Fund Balance Reappropriated_____ 0970 3,025.04

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 3,025.04

Estimated Revenues Exceeding Adopted Budget_____ 0004a 0.00



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14 Retirement Fund

Adopted Budget_____	0001	425,000.00
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Budget Uses

Expenditure Budget_____	0002	425,000.00
Add To Fund Balance_____	0003	0.00

Fund Balance for Budget _____	TFS48	161,723.03
Operating Reserve_____	0961	148,750.00
Unreserved Fund Balance Reappropriated_____	0970	12,973.03

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	412,026.97
Total Estimated Revenues to Fund Adopted Budget_____	0004	425,000.00
Estimated Revenues Exceeding Adopted Budget_____	0004a	0.00



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17 Adult Education Fund

Adopted Budget_____	0001	25,000.00
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Budget Uses

Expenditure Budget_____	0002	25,000.00
Add To Fund Balance_____	0003	0.00

Fund Balance for Budget _____	TFS48	12,072.94
Operating Reserve_____	0961	8,750.00
Unreserved Fund Balance Reappropriated_____	0970	3,322.94

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	21,677.06
District Mills_____	999	3.22
Total Estimated Revenues to Fund Adopted Budget_____	0004	25,000.00
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	45,210.34
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Budget Uses

Expenditure Budget_____	0002	45,210.34
Add To Fund Balance_____	0003	0.00

Fund Balance for Budget _____	TFS48	40,721.63
Operating Reserve_____	0961	0.00
Unreserved Fund Balance Reappropriated_____	0970	40,721.63

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	4,488.71
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	45,210.34
Estimated Revenues Exceeding Adopted Budget_____	0004a	0.00



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29 Flexibility Fund

Adopted Budget_____	0001	12,792.28
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Budget Uses

Expenditure Budget_____	0002	12,792.28
Add To Fund Balance_____	0003	0.00

Fund Balance for Budget _____	TFS48	12,792.28
Operating Reserve_____	0961	0.00
Unreserved Fund Balance Reappropriated_____	0970	12,792.28

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	12,792.28
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	269,082.79
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Budget Uses

Expenditure Budget_____	0002	269,082.79
Add To Fund Balance_____	0003	0.00

Fund Balance for Budget _____	TFS48	259,082.79
Operating Reserve_____	0961	0.00
Unreserved Fund Balance Reappropriated_____	0970	259,082.79

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	10,000.00
District Mills_____	999	1.48
Total Estimated Revenues to Fund Adopted Budget_____	0004	269,082.79

Voted Reserve Authorities

<u>Election Date</u>	<u>Total Authorized</u>	<u>Years Authorized</u>	<u>Levied Thru Last Year</u>	<u>Maximum Levy</u>	<u>Levy Amount</u>
05/03/2005	50,000.00	5	30,000.00	10,000.00	10,000.00
Total				1110	10,000.00