



**Budget Report
 FY2008-09
 32 Missoula
 0591 Woodman Elem**

Submit ID: 0591-96783904

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:	36	N/A	882,383

* 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:

John Fuchs

(Signature)

(Date)

Chairperson, School Trustees:

Jim Dixon

(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	288,726.53	25,301.44	10%	8.76%	0.00	196,403.59	92,322.94	104.63
10 Transportation	70,788.00	13,250.98	20%	18.72%	0.00	48,353.90	22,434.10	25.42
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	30.52		N/A		30.52	0.00	0.00	0.00
14 Retirement	36,401.00	12,740.35	35%	35.00%	7,642.75	28,758.25		
17 Adult Education	1,871.24	0.00	35%	0.00%	1,871.24	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	5,974.82	0.00	N/A	0.00%	5,375.38	599.44	0.00	0.00
29 Flexibility	1,531.15	0.00	N/A	0.00%	1,531.15	0.00	0.00	0.00
61 Building Reserve	23,605.55	0.00	N/A	0.00%	23,605.55	0.00	0.00	0.00
Total of All Funds	428,928.81	51,292.77			40,056.59	274,115.18	114,757.04	130.05

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	WOODMAN K-6	30
	M1	WOODMAN 7-8	6

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

A.	Direct State Aid	-----	(I-A)	116,940.79
B.	Mandatory Non-isolated Levy	-----	(I-B)	0.00
C.	Quality Educator	-----	(I-C)	13,053.22
D.	At Risk Student	-----	(I-D)	0.00
E.	Indian Education For All	-----	(I-E)	734.40
F.	American Indian Achievement Gap	-----	(I-F)	0.00
G.	State Spec Ed Allowable Cost Pymt to Districts	-----	(I-G)	10,321.99
H.	State Special Education Related-Services Payment To Coop	-----	(I-H)	1,784.16
I.	District GTB Subsidy Per Elementary Base Mill	-----	(I-I)	930.00
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)	31
B.	BASE Budget Limit	-----	(II-B)	212,869.97
C.	Maximum Budget Limit	-----	(II-C)	263,354.43
D.	Over-BASE Levy As Submitted on Budget	-----	(II-D)	50,484.46
E.	Adopted Budget	-----	(II-E)	263,354.43

Current Year Budget Data:

F.	% Special Education in Maximum Budget	-----	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	-----	(II-G)	238,242.07
H.	Maximum Budget Limit	-----	(II-H)	297,828.26
I.	Highest Budget Without a Vote	-----	(II-I)	288,726.53
J.	Highest Budget	-----	(II-J)	297,828.26
K.	Highest Voted Amount	-----	(II-K)	9,101.73
L.	Amount Approved on Ballot by Voters	-----	(II-L)	0.00
M.	Adopted Budget	-----	(II-M)	288,726.53

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

A.	Operating Reserve (961)	-----	(III-A)	25,301.44
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)	25,301.44



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PART V. General Fund Worksheet

General Fund Budget:

A. Adopted General Fund Budget	(V-A)		288,726.53
1. BASE Budget Limit	(V-A1)	238,242.07	
2. Over-BASE Budget	(V-A2)	50,484.46	

Funding The BASE Budget:

B. Direct State Aid	(V-B)		116,940.79
1. Direct State Aid Paid By State	(V-B1)	116,940.79	
2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C. Quality Educator	(V-C)		13,053.22
D. At Risk Student	(V-D)		0.00
E. Indian Education For All	(V-E)		734.40
F. American Indian Achievement Gap	(V-F)		0.00
G. Special Education Allowable Cost Payment	(V-G)		10,321.99
H. Remaining Fund Balance Available	(V-H)		0.00
I. Non-Levy Revenue	(V-I)		11,252.59
1. Actual Non-Levy Revenue	(V-I1)	5,851.51	
2. Anticipated Non-Levy Revenue	(V-I2)	5,401.08	
J. Other Non-Levy Revenue	(V-J)		0.00
K. BASE Levy Requirements	(V-K)		85,939.08
1. State Guaranteed Tax Base Aid	(V-K1)	44,100.60	
2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-K2)	41,838.48	
L. Subtotal of BASE Budget Revenue	(V-L)		238,242.07

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)		50,484.46
P. Subtotal of Over-BASE Revenue	(V-P)		50,484.46

Mill Levies:

Q. District Non-Isolated Mills	(V-Q)		0.00
R. BASE Mills - Elementary	(V-R)		47.42
S. BASE Mills - High School	(V-S)		0.00
T. Over-BASE Mills	(V-T)		57.21
U. Total General Fund Mills	(V-U)		104.63

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



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01 General Fund

Adopted Budget_____	0001	288,726.53
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Budget Uses

Expenditure Budget_____	0002	288,726.53
Add To Fund Balance_____	0003	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated_____	0970	0.00
Direct State Aid_____	3110	116,940.79
Quality Educator_____	3111	13,053.22
At Risk Student_____	3112	0.00
Indian Education For All_____	3113	734.40
American Indian Achievement Gap_____	3114	0.00
State Spec Ed Allowable Cost Pymt to Districts_____	3115	10,321.99
State Guaranteed Tax Base Aid_____	3120	44,100.60

Actual Non-levy Revenue

Tax Title and Property Sales_____	1130	0.00
Interest Earnings_____	1510	5,774.21
Revenue from Community Services Activities_____	1800	0.00
Other Revenue from Local Sources_____	1900	77.30
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	5,401.08
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)	41,838.48	
Over-BASE Levy_____	1110(c)	50,484.46	
District Tax Levy_____	1110		92,322.94
Total Estimated Revenues to Fund Adopted Budget_____	0004		288,726.53
Estimated Revenues Exceeding Adopted Budget_____	0004a		0.00



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10 Transportation Fund

Adopted Budget_____	0001	70,788.00
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Budget Uses

Expenditure Budget_____	0002	70,788.00
Add To Fund Balance_____	0003	0.00

Transportation Schedule Data

On-Schedule_____	0005	43,883.00
Contingency_____	0006	4,388.30
Over-Schedule_____	0011	22,516.70

Fund Balance for Budget

_____	TFS48	13,250.98
Operating Reserve_____	0961	13,250.98
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	82.60
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	24,135.65
State On-Schedule Trans Reimb_____	3210	24,135.65
District Tax Levy_____	1110	22,434.10
District Mills_____	999	25.42
Total Estimated Revenues to Fund Adopted Budget_____	0004	70,788.00
Estimated Revenues Exceeding Adopted Budget_____	0004a	0.00



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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



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13 Tuition Fund

Adopted Budget_____	0001	30.52
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Budget Uses

Expenditure Budget_____	0002	30.52
Add To Fund Balance_____	0003	0.00

Fund Balance for Budget _____	TFS48	30.52
Unreserved Fund Balance Reappropriated_____	0970	30.52

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	30.52
Estimated Revenues Exceeding Adopted Budget_____	0004a	0.00



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14 Retirement Fund

Adopted Budget_____	0001	36,401.00
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Budget Uses

Expenditure Budget_____	0002	36,401.00
Add To Fund Balance_____	0003	0.00

Fund Balance for Budget _____	TFS48	20,383.10
Operating Reserve_____	0961	12,740.35
Unreserved Fund Balance Reappropriated_____	0970	7,642.75

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	28,758.25
Total Estimated Revenues to Fund Adopted Budget_____	0004	36,401.00
Estimated Revenues Exceeding Adopted Budget_____	0004a	0.00



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17 Adult Education Fund

Adopted Budget_____	0001	1,871.24
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Budget Uses

Expenditure Budget_____	0002	1,871.24
Add To Fund Balance_____	0003	0.00

Fund Balance for Budget _____	TFS48	1,871.24
Operating Reserve_____	0961	0.00
Unreserved Fund Balance Reappropriated_____	0970	1,871.24

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	1,871.24
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	5,974.82
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Budget Uses

Expenditure Budget_____	0002	5,974.82
Add To Fund Balance_____	0003	0.00

Fund Balance for Budget _____	TFS48	5,375.38
Operating Reserve_____	0961	0.00
Unreserved Fund Balance Reappropriated_____	0970	5,375.38

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	599.44
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	5,974.82
Estimated Revenues Exceeding Adopted Budget_____	0004a	0.00



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29 Flexibility Fund

Adopted Budget_____	0001	1,531.15
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Budget Uses

Expenditure Budget_____	0002	1,531.15
Add To Fund Balance_____	0003	0.00

Fund Balance for Budget _____	TFS48	1,531.15
Operating Reserve_____	0961	0.00
Unreserved Fund Balance Reappropriated_____	0970	1,531.15

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	1,531.15
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	23,605.55
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Budget Uses

Expenditure Budget_____	0002	23,605.55
Add To Fund Balance_____	0003	0.00

Fund Balance for Budget _____	TFS48	23,605.55
Operating Reserve_____	0961	0.00
Unreserved Fund Balance Reappropriated_____	0970	23,605.55

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	23,605.55