



**Budget Report
 FY2008-09
 02 Big Horn
 0026 Wyola Elem**

Submit ID: 0026-38102324

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>ANB</u>			
	<u>EL</u>	<u>HS</u>		
District:	*	75	N/A	780,673

* 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:

Dick Reich

(Signature)

(Date)

Chairperson, School Trustees:

Lois C. Howe

(Signature)

(Date)

County Superintendent:

Sandy Watts

(Signature)

(Date)

Chairperson, County Commissioners:

(Print)

(Signature)

(Date)

Name of Contact:

(Print)

(Signature)

(Phone)



Budget Report
FY2008-09
02 Big Horn
0026 Wyola Elem

Submit ID: 0026-38102324

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	463,221.12	23,963.08	10%	5.17%	0.00	402,446.24	60,774.88	77.85
10 Transportation	72,600.00	14,520.00	20%	20.00%	21,490.70	25,058.93	26,050.37	33.37
11 Bus Depreciation	97,407.48	0.00	N/A	0.00%	77,207.48	0.00	20,200.00	25.88
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	117,000.00	32,723.91	35%	27.97%	0.00	117,000.00		
17 Adult Education	2,731.02	0.00	35%	0.00%	1,950.38	0.00	780.64	1.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,096.97	0.00	N/A	0.00%	0.00	1,096.97	0.00	0.00
29 Flexibility	3,665.39	0.00	N/A	0.00%	0.00	3,665.39	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	757,721.98	71,206.99			100,648.56	549,267.53	107,805.89	138.10

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
02 Big Horn
0026 Wyola Elem**

Submit ID: 0026-38102324

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 WYOLA K-6 63 *
M1 WYOLA 7-8 12 *

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

A. Direct State Aid	(I-A)	202,550.63
B. Mandatory Non-isolated Levy	(I-B)	0.00
C. Quality Educator	(I-C)	32,455.10
D. At Risk Student	(I-D)	7,264.86
E. Indian Education For All	(I-E)	1,530.00
F. American Indian Achievement Gap	(I-F)	12,800.00
G. State Spec Ed Allowable Cost Pymt to Districts	(I-G)	13,878.20
H. State Special Education Related-Services Payment To Coop	(I-H)	0.00
I. District GTB Subsidy Per Elementary Base Mill	(I-I)	2,754.00
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)	77
B. BASE Budget Limit	(II-B)	452,539.05
C. Maximum Budget Limit	(II-C)	556,354.63
D. Over-BASE Levy As Submitted on Budget	(II-D)	27,234.96
E. Adopted Budget	(II-E)	479,774.01

Current Year Budget Data:

F. % Special Education in Maximum Budget	(II-F)	75%
G. BASE Budget (Minimum Budget Amount Required)	(II-G)	435,986.16
H. Maximum Budget Limit	(II-H)	531,470.21
I. Highest Budget Without a Vote	(II-I)	463,221.12
J. Highest Budget	(II-J)	531,470.21
K. Highest Voted Amount	(II-K)	68,249.09
L. Amount Approved on Ballot by Voters	(II-L)	0.00
M. Adopted Budget	(II-M)	463,221.12

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

A. Operating Reserve (961)	(III-A)	23,963.08
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)	23,963.08



**Budget Report
 FY2008-09
 02 Big Horn
 0026 Wyola Elem**

Submit ID: 0026-38102324

PART V. General Fund Worksheet

General Fund Budget:

A. Adopted General Fund Budget	(V-A)		463,221.12
1. BASE Budget Limit	(V-A1)	435,986.16	
2. Over-BASE Budget	(V-A2)	27,234.96	

Funding The BASE Budget:

B. Direct State Aid	(V-B)		202,550.63
1. Direct State Aid Paid By State	(V-B1)	202,550.63	
2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C. Quality Educator	(V-C)		32,455.10
D. At Risk Student	(V-D)		7,264.86
E. Indian Education For All	(V-E)		1,530.00
F. American Indian Achievement Gap	(V-F)		12,800.00
G. Special Education Allowable Cost Payment	(V-G)		13,878.20
H. Remaining Fund Balance Available	(V-H)		0.00
I. Non-Levy Revenue	(V-I)		13,655.61
1. Actual Non-Levy Revenue	(V-I1)	0.00	
2. Anticipated Non-Levy Revenue	(V-I2)	13,655.61	
J. Other Non-Levy Revenue	(V-J)		0.00
K. BASE Levy Requirements	(V-K)		151,851.76
1. State Guaranteed Tax Base Aid	(V-K1)	118,311.84	
2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-K2)	33,539.92	
L. Subtotal of BASE Budget Revenue	(V-L)		435,986.16

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)		27,234.96
P. Subtotal of Over-BASE Revenue	(V-P)		27,234.96

Mill Levies:

Q. District Non-Isolated Mills	(V-Q)		0.00
R. BASE Mills - Elementary	(V-R)		42.96
S. BASE Mills - High School	(V-S)		0.00
T. Over-BASE Mills	(V-T)		34.89
U. Total General Fund Mills	(V-U)		77.85

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



Budget Report
FY2008-09
02 Big Horn
0026 Wyola Elem

Submit ID: 0026-38102324

01 General Fund

Adopted Budget_____	0001	463,221.12
---------------------	------	------------

Budget Uses

Expenditure Budget_____	0002	463,221.12
Add To Fund Balance_____	0003	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated_____	0970	0.00
Direct State Aid_____	3110	202,550.63
Quality Educator_____	3111	32,455.10
At Risk Student_____	3112	7,264.86
Indian Education For All_____	3113	1,530.00
American Indian Achievement Gap_____	3114	12,800.00
State Spec Ed Allowable Cost Pymt to Districts_____	3115	13,878.20
State Guaranteed Tax Base Aid_____	3120	118,311.84

Actual Non-levy Revenue

Tax Title and Property Sales_____	1130	0.00
Interest Earnings_____	1510	0.00
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	13,655.61
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



Budget Report
FY2008-09
02 Big Horn
0026 Wyola Elem

Submit ID: 0026-38102324

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)	33,539.92	
Over-BASE Levy_____	1110(c)	27,234.96	
District Tax Levy_____	1110		60,774.88
Total Estimated Revenues to Fund Adopted Budget_____	0004		463,221.12
Estimated Revenues Exceeding Adopted Budget_____	0004a		0.00



Budget Report
FY2008-09
02 Big Horn
0026 Wyola Elem

Submit ID: 0026-38102324

10 Transportation Fund

Adopted Budget_____	0001	72,600.00
---------------------	------	-----------

Budget Uses

Expenditure Budget_____	0002	72,600.00
Add To Fund Balance_____	0003	0.00

Transportation Schedule Data

On-Schedule_____	0005	21,519.90
Contingency_____	0006	2,151.99
Over-Schedule_____	0011	48,928.11

Fund Balance for Budget _____	TFS48	36,010.70
Operating Reserve_____	0961	14,520.00
Unreserved Fund Balance Reappropriated_____	0970	21,490.70

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	1,387.04
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	11,835.94
State On-Schedule Trans Reimb_____	3210	11,835.95
District Tax Levy_____	1110	26,050.37
District Mills_____	999	33.37
Total Estimated Revenues to Fund Adopted Budget_____	0004	72,600.00
Estimated Revenues Exceeding Adopted Budget_____	0004a	0.00



Budget Report
FY2008-09
02 Big Horn
0026 Wyola Elem

Submit ID: 0026-38102324

11 Bus Depreciation Fund

Adopted Budget _____ 0001 97,407.48

Budget Uses

Expenditure Budget _____ 0002 97,407.48
 Add To Fund Balance _____ 0003 0.00

Fund Balance for Budget _____ TFS48 77,207.48
 Operating Reserve _____ 0961 0.00
 Unreserved Fund Balance Reappropriated _____ 0970 77,207.48

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 20,200.00
 District Mills _____ 999 25.88
 Total Estimated Revenues to Fund Adopted Budget _____ 0004 97,407.48

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2007 Blue Bird Vision	2007	55,500.00	11,100.00	11,100.00	11,100.00
2008 Blue Bird Micro Bird	2007	45,500.00	9,100.00	9,100.00	9,100.00
Total					20,200.00



Budget Report
FY2008-09
02 Big Horn
0026 Wyola Elem

Submit ID: 0026-38102324

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



**Budget Report
 FY2008-09
 02 Big Horn
 0026 Wyola Elem**

Submit ID: 0026-38102324

14 Retirement Fund

Adopted Budget_____	0001	117,000.00
Budget Uses		
Expenditure Budget_____	0002	117,000.00
Add To Fund Balance_____	0003	0.00
Fund Balance for Budget		
Operating Reserve_____	TFS48 0961	32,723.91 32,723.91
Unreserved Fund Balance Reappropriated_____	0970	0.00
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	117,000.00
Total Estimated Revenues to Fund Adopted Budget_____	0004	117,000.00
Estimated Revenues Exceeding Adopted Budget_____	0004a	0.00



Budget Report
FY2008-09
02 Big Horn
0026 Wyola Elem

Submit ID: 0026-38102324

17 Adult Education Fund

Adopted Budget_____	0001	2,731.02
---------------------	------	----------

Budget Uses

Expenditure Budget_____	0002	2,731.02
Add To Fund Balance_____	0003	0.00

Fund Balance for Budget _____	TFS48	1,950.38
Operating Reserve_____	0961	0.00
Unreserved Fund Balance Reappropriated_____	0970	1,950.38

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	780.64
District Mills_____	999	1.00
Total Estimated Revenues to Fund Adopted Budget_____	0004	2,731.02
Estimated Revenues Exceeding Adopted Budget_____	0004a	0.00



Budget Report
FY2008-09
02 Big Horn
0026 Wyola Elem

Submit ID: 0026-38102324

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
02 Big Horn
0026 Wyola Elem

Submit ID: 0026-38102324

28 Technology Fund

Adopted Budget_____	0001	1,096.97
---------------------	------	----------

Budget Uses

Expenditure Budget_____	0002	1,096.97
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 Technology Aid_____	3281	1,096.97
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	1,096.97
Estimated Revenues Exceeding Adopted Budget_____	0004a	0.00



Budget Report
FY2008-09
02 Big Horn
0026 Wyola Elem

Submit ID: 0026-38102324

29 Flexibility Fund

Adopted Budget_____	0001	3,665.39
Budget Uses		
Expenditure Budget_____	0002	3,665.39
Add To Fund Balance_____	0003	0.00
Fund Balance for Budget		
Operating Reserve_____	TFS48	0.00
Unreserved Fund Balance Reappropriated_____	0961	0.00
	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	3,665.39
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	3,665.39
Estimated Revenues Exceeding Adopted Budget_____	0004a	0.00



Budget Report
FY2008-09
02 Big Horn
0026 Wyola Elem

Submit ID: 0026-38102324

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
02 Big Horn
0026 Wyola Elem

Submit ID: 0026-38102324

61 Building Reserve 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

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