



**Submitted Budget Report
 FY2009-10
 49 Sweet Grass
 0865 Big Timber Elem**

Submit ID: 0865-07528591

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
	ANB		
	<u>EL</u>	<u>HS</u>	
District:	*	385	10,432,252

* 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:

Robert Buster

(Signature)

(Date)

Chairperson, School Trustees:

Mary Hathaway

(Signature)

(Date)

County Superintendent:

Susan Metcalf

(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	2,053,403.85	189,676.72	10%	9.24%	0.00	1,377,100.11	676,303.74	64.82
10 Transportation	24,200.00	3,048.99	20%	12.60%	0.00	3,474.76	20,725.24	1.99
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	275,000.00	96,250.00	35%	35.00%	53,357.87	221,642.13		
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	22,344.87	2,086.66	N/A	9.34%	0.00	2,344.87	20,000.00	1.92
29 Flexibility	10,428.44	0.00	N/A	0.00%	8,045.21	2,383.23	0.00	0.00
61 Building Reserve	32,483.83	0.00	N/A	0.00%	17,483.83	0.00	15,000.00	1.44
Total of All Funds	2,417,860.99	291,062.37			78,886.91	1,606,945.10	732,028.98	70.17

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 BIG TIMBER K-6 291 *
M1 BIG TIMBER 7-8 94 *

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

A. Direct State Aid	(I-A)	926,979.44
B. Mandatory Non-isolated Levy	(I-B)	0.00
C. Quality Educator	(I-C)	83,317.34
D. At Risk Student	(I-D)	0.00
E. Indian Education For All	(I-E)	7,854.00
F. American Indian Achievement Gap	(I-F)	600.00
G. State Spec Ed Allowable Cost Pymt to Districts	(I-G)	59,134.64
H. State Special Education Related-Services Payment To Coop	(I-H)	18,220.80
I. District GTB Subsidy Per Elementary Base Mill	(I-I)	4,606.00
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)	389
B. BASE Budget Limit	(II-B)	1,826,565.33
C. Maximum Budget Limit	(II-C)	2,284,157.65
D. Over-BASE Levy As Submitted on Budget	(II-D)	212,532.09
E. Adopted Budget	(II-E)	2,039,097.42

Current Year Budget Data:

F. % Special Education in Maximum Budget	(II-F)	100%
G. BASE Budget (Minimum Budget Amount Required)	(II-G)	1,840,871.76
H. Maximum Budget Limit	(II-H)	2,302,040.92
I. Highest Budget Without a Vote	(II-I)	2,053,403.85
J. Highest Budget	(II-J)	2,302,040.92
K. Highest Voted Amount	(II-K)	248,637.07
L. Amount Approved on Ballot by Voters	(II-L)	0.00
M. Adopted Budget	(II-M)	2,053,403.85

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

A. Operating Reserve (961)	(III-A)	189,676.72
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)	189,676.72



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PART V. General Fund Worksheet

General Fund Budget:

A. Adopted General Fund Budget	(V-A)		2,053,403.85
1. BASE Budget Limit	(V-A1)	1,840,871.76	
2. Over-BASE Budget	(V-A2)	212,532.09	

Funding The BASE Budget:

B. Direct State Aid	(V-B)		926,979.44
1. Direct State Aid Paid By State	(V-B1)	926,979.44	
2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C. Quality Educator	(V-C)		83,317.34
D. At Risk Student	(V-D)		0.00
E. Indian Education For All	(V-E)		7,854.00
F. American Indian Achievement Gap	(V-F)		600.00
G. Special Education Allowable Cost Payment	(V-G)		59,134.64
H. Remaining Fund Balance Available	(V-H)		0.00
I. Non-Levy Revenue	(V-I)		94,477.99
1. Actual Non-Levy Revenue	(V-I1)	3,819.06	
2. Anticipated Non-Levy Revenue	(V-I2)	90,658.93	
J. Other Non-Levy Revenue	(V-J)		0.00
K. BASE Levy Requirements	(V-K)		668,508.35
1. State Guaranteed Tax Base Aid	(V-K1)	204,736.70	
2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-K2)	463,771.65	
L. Subtotal of BASE Budget Revenue	(V-L)		1,840,871.76

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)		212,532.09
P. Subtotal of Over-BASE Revenue	(V-P)		212,532.09

Mill Levies:

Q. District Non-Isolated Mills	(V-Q)		0.00
R. BASE Mills - Elementary	(V-R)		44.45
S. BASE Mills - High School	(V-S)		0.00
T. Over-BASE Mills	(V-T)		20.37
U. Total General Fund Mills	(V-U)		64.82

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



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01 General Fund

Adopted Budget_____	0001	2,053,403.85
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Budget Uses

Expenditure Budget_____	0002	2,053,403.85
Add To Fund Balance_____	0003	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated_____	0970	0.00
Direct State Aid_____	3110	926,979.44
Quality Educator_____	3111	83,317.34
At Risk Student_____	3112	0.00
Indian Education For All_____	3113	7,854.00
American Indian Achievement Gap_____	3114	600.00
State Spec Ed Allowable Cost Pymt to Districts_____	3115	59,134.64
State Guaranteed Tax Base Aid_____	3120	204,736.70

Actual Non-levy Revenue

Tax Title and Property Sales_____	1130	0.00
Interest Earnings_____	1510	3,819.06
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	90,658.93
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)	463,771.65	
Over-BASE Levy_____	1110(c)	212,532.09	
District Tax Levy_____	1110		676,303.74
Total Estimated Revenues to Fund Adopted Budget_____	0004		2,053,403.85
Estimated Revenues Exceeding Adopted Budget_____	0004a		0.00



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10 Transportation Fund

Adopted Budget_____	0001	24,200.00
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Budget Uses

Expenditure Budget_____	0002	24,200.00
Add To Fund Balance_____	0003	0.00

Transportation Schedule Data

On-Schedule_____	0005	1,000.00
Contingency_____	0006	0.00
Over-Schedule_____	0011	23,200.00

Fund Balance for Budget

_____	TFS48	3,048.99
Operating Reserve_____	0961	3,048.99
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	2,474.76
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	500.00
State On-Schedule Trans Reimb_____	3210	500.00
District Tax Levy_____	1110	20,725.24
District Mills_____	999	1.99
Total Estimated Revenues to Fund Adopted Budget_____	0004	24,200.00
Estimated Revenues Exceeding Adopted Budget_____	0004a	0.00



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11 Bus Depreciation 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
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	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
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



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14 Retirement Fund

Adopted Budget_____	0001	275,000.00
Budget Uses		
Expenditure Budget_____	0002	275,000.00
Add To Fund Balance_____	0003	0.00
Fund Balance for Budget		
Operating Reserve_____	TFS48	149,607.87
Unreserved Fund Balance Reappropriated_____	0961	96,250.00
	0970	53,357.87
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	221,642.13
Total Estimated Revenues to Fund Adopted Budget_____	0004	275,000.00
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	22,344.87
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Budget Uses

Expenditure Budget_____	0002	22,344.87
Add To Fund Balance_____	0003	0.00

Fund Balance for Budget _____	TFS48	2,086.66
Operating Reserve_____	0961	2,086.66
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	2,344.87
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	20,000.00
District Mills_____	999	1.92
Total Estimated Revenues to Fund Adopted Budget_____	0004	22,344.87
Estimated Revenues Exceeding Adopted Budget_____	0004a	0.00



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29 Flexibility Fund

Adopted Budget_____	0001	10,428.44
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Budget Uses

Expenditure Budget_____	0002	10,428.44
Add To Fund Balance_____	0003	0.00

Fund Balance for Budget _____	TFS48	8,045.21
Operating Reserve_____	0961	0.00
Unreserved Fund Balance Reappropriated_____	0970	8,045.21

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	2,383.23
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	10,428.44
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 32,483.83

Budget Uses

Expenditure Budget _____ 0002 32,483.83
 Add To Fund Balance _____ 0003 0.00

Fund Balance for Budget _____ TFS48 17,483.83
 Operating Reserve _____ 0961 0.00
 Unreserved Fund Balance Reappropriated _____ 0970 17,483.83

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 15,000.00
 District Mills _____ 999 1.44
 Total Estimated Revenues to Fund Adopted Budget _____ 0004 32,483.83

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>
05/08/2001	300,000.00	20	120,000.00	15,000.00	15,000.00
Total				1110	15,000.00