



**Submitted Budget Report
 FY2009-10
 56 Yellowstone
 0966 Billings H S**

Submit ID: 0966-41488974

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:	N/A	* 5,552	220,537,239

* 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:

Leo Hudetz

(Signature)

(Date)

Chairperson, School Trustees:

Thomas Harper

(Signature)

(Date)

County Superintendent:

A J Micheletti

(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	37,033,606.43	1,967,112.31	10%	5.31%	0.00	24,212,666.93	12,820,939.50	58.13
10 Transportation	1,946,642.00	195,832.19	20%	10.06%	98,573.20	578,259.97	1,269,808.83	5.76
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	437,000.00		N/A		35,585.35	58,377.00	343,037.65	1.56
14 Retirement	4,800,000.00	1,567,329.63	35%	32.65%	0.00	4,800,000.00		
17 Adult Education	1,600,000.00	560,000.00	35%	35.00%	240,014.67	265,000.00	1,094,985.33	4.97
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	70,619.45	0.00	N/A	0.00%	32,773.35	37,846.10	0.00	0.00
29 Flexibility	515,124.47	0.00	N/A	0.00%	346,412.72	168,711.75	0.00	0.00
61 Building Reserve	398,894.38	0.00	N/A	0.00%	398,894.38	0.00	0.00	0.00
Total of All Funds	46,801,886.73	4,290,274.13			1,152,253.67	30,120,861.75	15,528,771.31	70.42

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 BILLINGS HS 9-12 5,552 *

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

A. Direct State Aid	(I-A)	14,623,636.29
B. Mandatory Non-isolated Levy	(I-B)	0.00
C. Quality Educator	(I-C)	1,184,533.51
D. At Risk Student	(I-D)	0.00
E. Indian Education For All	(I-E)	113,260.80
F. American Indian Achievement Gap	(I-F)	63,200.00
G. State Spec Ed Allowable Cost Pymt to Districts	(I-G)	1,556,090.76
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)	194,798.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A. ANB	(II-A)	5,652
B. BASE Budget Limit	(II-B)	29,440,648.08
C. Maximum Budget Limit	(II-C)	36,827,923.45
D. Over-BASE Levy As Submitted on Budget	(II-D)	7,272,029.06
E. Adopted Budget	(II-E)	36,762,677.14

Current Year Budget Data:

F. % Special Education in Maximum Budget	(II-F)	100%
G. BASE Budget (Minimum Budget Amount Required)	(II-G)	29,711,577.37
H. Maximum Budget Limit	(II-H)	37,188,245.83
I. Highest Budget Without a Vote	(II-I)	37,033,606.43
J. Highest Budget	(II-J)	37,188,245.83
K. Highest Voted Amount	(II-K)	154,639.40
L. Amount Approved on Ballot by Voters	(II-L)	0.00
M. Adopted Budget	(II-M)	37,033,606.43

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

A. Operating Reserve (961)	(III-A)	1,967,112.31
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)	1,967,112.31



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PART V. General Fund Worksheet

General Fund Budget:

A. Adopted General Fund Budget	(V-A)		37,033,606.43
1. BASE Budget Limit	(V-A1)	29,711,577.37	
2. Over-BASE Budget	(V-A2)	7,322,029.06	

Funding The BASE Budget:

B. Direct State Aid	(V-B)		14,623,636.29
1. Direct State Aid Paid By State	(V-B1)	14,623,636.29	
2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C. Quality Educator	(V-C)		1,184,533.51
D. At Risk Student	(V-D)		0.00
E. Indian Education For All	(V-E)		113,260.80
F. American Indian Achievement Gap	(V-F)		63,200.00
G. Special Education Allowable Cost Payment	(V-G)		1,556,090.76
H. Remaining Fund Balance Available	(V-H)		0.00
I. Non-Levy Revenue	(V-I)		1,720,827.89
1. Actual Non-Levy Revenue	(V-I1)	26,797.02	
2. Anticipated Non-Levy Revenue	(V-I2)	1,694,030.87	
J. Other Non-Levy Revenue	(V-J)		0.00
K. BASE Levy Requirements	(V-K)		10,450,028.12
1. State Guaranteed Tax Base Aid	(V-K1)	4,901,117.68	
2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-K2)	5,548,910.44	
L. Subtotal of BASE Budget Revenue	(V-L)		29,711,577.37

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)		50,000.00
1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-N1)	0.00	
2. Tuition	(V-N2)	50,000.00	
O. District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)	(V-O)		7,272,029.06
P. Subtotal of Over-BASE Revenue	(V-P)		7,322,029.06

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)		25.16
T. Over-BASE Mills	(V-T)		32.97
U. Total General Fund Mills	(V-U)		58.13

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



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01 General Fund

Adopted Budget_____	0001	37,033,606.43
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Budget Uses

Expenditure Budget_____	0002	37,033,606.43
Add To Fund Balance_____	0003	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated_____	0970	0.00
Direct State Aid_____	3110	14,623,636.29
Quality Educator_____	3111	1,184,533.51
At Risk Student_____	3112	0.00
Indian Education For All_____	3113	113,260.80
American Indian Achievement Gap_____	3114	63,200.00
State Spec Ed Allowable Cost Pymt to Districts_____	3115	1,556,090.76
State Guaranteed Tax Base Aid_____	3120	4,901,117.68

Actual Non-levy Revenue

Tax Title and Property Sales_____	1130	0.00
Interest Earnings_____	1510	24,846.01
Revenue from Community Services Activities_____	1800	0.00
Other Revenue from Local Sources_____	1900	1,951.01
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	1,694,030.87
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	50,000.00
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)	5,548,910.44	
Over-BASE Levy_____	1110(c)	7,272,029.06	
District Tax Levy_____	1110		12,820,939.50
Total Estimated Revenues to Fund Adopted Budget_____	0004		37,033,606.43
Estimated Revenues Exceeding Adopted Budget_____	0004a		0.00



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10 Transportation Fund

Adopted Budget_____	0001	1,946,642.00
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Budget Uses

Expenditure Budget_____	0002	1,946,642.00
Add To Fund Balance_____	0003	0.00

Transportation Schedule Data

On-Schedule_____	0005	538,000.00
Contingency_____	0006	0.00
Over-Schedule_____	0011	1,408,642.00

Fund Balance for Budget _____	TFS48	294,405.39
Operating Reserve_____	0961	195,832.19
Unreserved Fund Balance Reappropriated_____	0970	98,573.20

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	40,259.97
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	269,000.00
State On-Schedule Trans Reimb_____	3210	269,000.00
District Tax Levy_____	1110	1,269,808.83
District Mills_____	999	5.76
Total Estimated Revenues to Fund Adopted Budget_____	0004	1,946,642.00
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	437,000.00
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Budget Uses

Expenditure Budget_____	0002	437,000.00
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Add To Fund Balance_____	0003	0.00
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Fund Balance for Budget _____	TFS48	35,585.35
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Unreserved Fund Balance Reappropriated_____	0970	35,585.35
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Estimated Funding Sources

Coal Gross Proceeds_____	1123	0.00
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Interest Earnings_____	1510	5,000.00
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Other Revenue from Local Sources_____	1900	0.00
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Direct State Aid_____	3110	53,377.00
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State Payment in Lieu of Taxes - FWP_____	3302	0.00
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State Combined Fund School Block Grant_____	3445	0.00
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Montana Oil and Gas Tax_____	3460	0.00
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Other Revenue_____	9100	0.00
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Residual Equity Transfers In_____	9710	0.00
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District Tax Levy_____	1110	343,037.65
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District Mills_____	999	1.56
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Total Estimated Revenues to Fund Adopted Budget_____	0004	437,000.00
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Estimated Revenues Exceeding Adopted Budget_____	0004a	0.00
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14 Retirement Fund

Adopted Budget_____	0001	4,800,000.00
Budget Uses		
Expenditure Budget_____	0002	4,800,000.00
Add To Fund Balance_____	0003	0.00
Fund Balance for Budget		
Operating Reserve_____	TFS48 0961	1,567,329.63
Unreserved Fund Balance Reappropriated_____	0970	0.00
Estimated Funding Sources		
Interest Earnings_____	1510	21,445.08
Other Revenue from Local Sources_____	1900	0.00
Other Revenue_____	9100	0.00
Residual Equity Transfers In_____	9710	0.00
County Retirement Distribution_____	2240	4,778,554.92
Total Estimated Revenues to Fund Adopted Budget_____	0004	4,800,000.00
Estimated Revenues Exceeding Adopted Budget_____	0004a	0.00



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17 Adult Education Fund

Adopted Budget_____	0001	1,600,000.00
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Budget Uses

Expenditure Budget_____	0002	1,600,000.00
Add To Fund Balance_____	0003	0.00

Fund Balance for Budget _____	TFS48	800,014.67
Operating Reserve_____	0961	560,000.00
Unreserved Fund Balance Reappropriated_____	0970	240,014.67

Estimated Funding Sources

Coal Gross Proceeds_____	1123	0.00
Fees for Adult Education_____	1340	250,000.00
Interest Earnings_____	1510	15,000.00
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	1,094,985.33
District Mills_____	999	4.97
Total Estimated Revenues to Fund Adopted Budget_____	0004	1,600,000.00
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	70,619.45
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Budget Uses

Expenditure Budget_____	0002	70,619.45
Add To Fund Balance_____	0003	0.00

Fund Balance for Budget _____	TFS48	32,773.35
Operating Reserve_____	0961	0.00
Unreserved Fund Balance Reappropriated_____	0970	32,773.35

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	37,846.10
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	70,619.45
Estimated Revenues Exceeding Adopted Budget_____	0004a	0.00



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29 Flexibility Fund

Adopted Budget_____	0001	515,124.47
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Budget Uses

Expenditure Budget_____	0002	515,124.47
Add To Fund Balance_____	0003	0.00

Fund Balance for Budget _____	TFS48	346,412.72
Operating Reserve_____	0961	0.00
Unreserved Fund Balance Reappropriated_____	0970	346,412.72

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	168,711.75
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	515,124.47
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	398,894.38
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Budget Uses

Expenditure Budget_____	0002	398,894.38
Add To Fund Balance_____	0003	0.00

Fund Balance for Budget _____	TFS48	398,894.38
Operating Reserve_____	0961	0.00
Unreserved Fund Balance Reappropriated_____	0970	398,894.38

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)_____		Yes
District Tax Levy_____	1110	0.00
District Mills_____	999	0.00
Total Estimated Revenues to Fund Adopted Budget_____	0004	398,894.38