



**Submitted Budget Report
 FY2009-10
 32 Missoula
 0590 Bonner Elem**

Submit ID: 0590-08902057

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>Valuation</u>
	<u>EL</u>	<u>HS</u>	
District:	381	N/A	4,471,779

* 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:

Carrie Ruff

(Signature)

(Date)

Chairperson, School Trustees:

Jim Smith

(Signature)

(Date)

County Superintendent:

Rachel Vielleux

(Signature)

(Date)

Chairperson, County Commissioners:

(Print)

(Signature)

(Date)

Name of Contact:

(Print)

(Signature)

(Phone)



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**32 Missoula
0590 Bonner Elem**

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	2,260,367.98	231,083.41	10%	10.22%	19,870.71	1,681,975.87	558,521.40	124.89
10 Transportation	177,958.00	35,552.79	20%	19.98%	0.00	29,653.36	148,304.64	33.16
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	12,140.20		N/A		11,893.53	246.67	0.00	0.00
14 Retirement	260,850.00	91,297.50	35%	35.00%	9,388.87	251,461.13		
17 Adult Education	19,289.53	6,751.34	35%	35.00%	3,031.05	156.84	16,101.64	3.60
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	63,596.31	0.00	N/A	0.00%	59,986.63	3,609.68	0.00	0.00
29 Flexibility	81,803.48	0.00	N/A	0.00%	78,986.25	2,817.23	0.00	0.00
61 Building Reserve	77,785.22	0.00	N/A	0.00%	76,204.72	1,580.50	0.00	0.00
Total of All Funds	2,953,790.72	364,685.04			259,361.76	1,971,501.28	722,927.68	161.65

50 Debt Service								
Tax Jurisdiction								
32-0590	119,277.50	45,743.61	20-9-438	38.35%	0.00	30,000.00	89,277.50	19.96



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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:	E1	BONNER K-6	286
	M1	BONNER 7-8	95

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

A.	Direct State Aid	-----	(I-A)	919,011.22
B.	Mandatory Non-isolated Levy	-----	(I-B)	0.00
C.	Quality Educator	-----	(I-C)	85,176.00
D.	At Risk Student	-----	(I-D)	0.00
E.	Indian Education For All	-----	(I-E)	7,772.40
F.	American Indian Achievement Gap	-----	(I-F)	1,600.00
G.	State Spec Ed Allowable Cost Pymt to Districts	-----	(I-G)	89,550.02
H.	State Special Education Related-Services Payment To Coop	-----	(I-H)	19,019.52
I.	District GTB Subsidy Per Elementary Base Mill	-----	(I-I)	11,443.00
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)	387
B.	BASE Budget Limit	-----	(II-B)	1,847,250.99
C.	Maximum Budget Limit	-----	(II-C)	2,287,626.02
D.	Over-BASE Levy As Submitted on Budget	-----	(II-D)	388,078.94
E.	Adopted Budget	-----	(II-E)	2,235,329.93

Current Year Budget Data:

F.	% Special Education in Maximum Budget	-----	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	-----	(II-G)	1,872,289.04
H.	Maximum Budget Limit	-----	(II-H)	2,348,621.46
I.	Highest Budget Without a Vote	-----	(II-I)	2,260,367.98
J.	Highest Budget	-----	(II-J)	2,348,621.46
K.	Highest Voted Amount	-----	(II-K)	88,253.48
L.	Amount Approved on Ballot by Voters	-----	(II-L)	0.00
M.	Adopted Budget	-----	(II-M)	2,260,367.98

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

A.	Operating Reserve (961)	-----	(III-A)	226,036.80
B.	Excess Reserves	-----	(III-B)	5,046.61
	1. Reserve For Protested/Delinquent Taxes (963)	-----	(III-B1)	5,046.61
	2. Reserve For Tax Audit Receipts (964)	-----	(III-B2)	0.00
C.	Unreserved Fund Balance Reappropriated (970)	-----	(III-C)	19,870.71
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	-----	(III-C1)	0.00
	2. Remaining Fund Balance Available (970b)	-----	(III-C2)	19,870.71
D.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	-----	(III-D)	250,954.12



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PART V. General Fund Worksheet

General Fund Budget:

A. Adopted General Fund Budget	(V-A)		2,260,367.98
1. BASE Budget Limit	(V-A1)	1,872,289.04	
2. Over-BASE Budget	(V-A2)	388,078.94	

Funding The BASE Budget:

B. Direct State Aid	(V-B)		919,011.22
1. Direct State Aid Paid By State	(V-B1)	919,011.22	
2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C. Quality Educator	(V-C)		85,176.00
D. At Risk Student	(V-D)		0.00
E. Indian Education For All	(V-E)		7,772.40
F. American Indian Achievement Gap	(V-F)		1,600.00
G. Special Education Allowable Cost Payment	(V-G)		89,550.02
H. Remaining Fund Balance Available	(V-H)		19,870.71
I. Non-Levy Revenue	(V-I)		142,773.50
1. Actual Non-Levy Revenue	(V-I1)	12,124.15	
2. Anticipated Non-Levy Revenue	(V-I2)	130,649.35	
J. Other Non-Levy Revenue	(V-J)		0.00
K. BASE Levy Requirements	(V-K)		606,535.19
1. State Guaranteed Tax Base Aid	(V-K1)	436,092.73	
2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-K2)	170,442.46	
L. Subtotal of BASE Budget Revenue	(V-L)		1,872,289.04

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)		388,078.94
P. Subtotal of Over-BASE Revenue	(V-P)		388,078.94

Mill Levies:

Q. District Non-Isolated Mills	(V-Q)		0.00
R. BASE Mills - Elementary	(V-R)		38.11
S. BASE Mills - High School	(V-S)		0.00
T. Over-BASE Mills	(V-T)		86.78
U. Total General Fund Mills	(V-U)		124.89

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



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01 General Fund

Adopted Budget_____	0001	2,260,367.98
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Budget Uses

Expenditure Budget_____	0002	2,260,367.98
Add To Fund Balance_____	0003	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated_____	0970	19,870.71
Direct State Aid_____	3110	919,011.22
Quality Educator_____	3111	85,176.00
At Risk Student_____	3112	0.00
Indian Education For All_____	3113	7,772.40
American Indian Achievement Gap_____	3114	1,600.00
State Spec Ed Allowable Cost Pymt to Districts_____	3115	89,550.02
State Guaranteed Tax Base Aid_____	3120	436,092.73

Actual Non-levy Revenue

Tax Title and Property Sales_____	1130	0.00
Interest Earnings_____	1510	11,770.79
Revenue from Community Services Activities_____	1800	0.00
Other Revenue from Local Sources_____	1900	353.36
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	130,649.35
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)	170,442.46	
Over-BASE Levy_____	1110(c)	388,078.94	
District Tax Levy_____	1110		558,521.40
Total Estimated Revenues to Fund Adopted Budget_____	0004		2,260,367.98
Estimated Revenues Exceeding Adopted Budget_____	0004a		0.00



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10 Transportation Fund

Adopted Budget_____	0001	177,958.00
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Budget Uses

Expenditure Budget_____	0002	177,958.00
Add To Fund Balance_____	0003	0.00

Transportation Schedule Data

On-Schedule_____	0005	18,963.12
Contingency_____	0006	1,762.00
Over-Schedule_____	0011	157,232.88

Fund Balance for Budget _____	TFS48	35,552.79
Operating Reserve_____	0961	35,552.79
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	8,928.24
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	10,362.56
State On-Schedule Trans Reimb_____	3210	10,362.56
District Tax Levy_____	1110	148,304.64
District Mills_____	999	33.16
Total Estimated Revenues to Fund Adopted Budget_____	0004	177,958.00
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	12,140.20
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Budget Uses

Expenditure Budget_____	0002	12,140.20
Add To Fund Balance_____	0003	0.00

Fund Balance for Budget _____	TFS48	11,893.53
Unreserved Fund Balance Reappropriated_____	0970	11,893.53

Estimated Funding Sources

Coal Gross Proceeds_____	1123	0.00
Interest Earnings_____	1510	246.67
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	12,140.20
Estimated Revenues Exceeding Adopted Budget_____	0004a	0.00



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14 Retirement Fund

Adopted Budget_____	0001	260,850.00
Budget Uses		
Expenditure Budget_____	0002	258,650.04
Add To Fund Balance_____	0003	2,199.96
Fund Balance for Budget		
Operating Reserve_____	TFS48	100,686.37
Operating Reserve_____	0961	91,297.50
Unreserved Fund Balance Reappropriated_____	0970	9,388.87
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	251,461.13
Total Estimated Revenues to Fund Adopted Budget_____	0004	260,850.00
Estimated Revenues Exceeding Adopted Budget_____	0004a	0.00



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17 Adult Education Fund

Adopted Budget_____	0001	19,289.53
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Budget Uses

Expenditure Budget_____	0002	19,289.53
Add To Fund Balance_____	0003	0.00

Fund Balance for Budget _____	TFS48	9,782.39
Operating Reserve_____	0961	6,751.34
Unreserved Fund Balance Reappropriated_____	0970	3,031.05

Estimated Funding Sources

Coal Gross Proceeds_____	1123	0.00
Fees for Adult Education_____	1340	0.00
Interest Earnings_____	1510	156.84
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	16,101.64
District Mills_____	999	3.60
Total Estimated Revenues to Fund Adopted Budget_____	0004	19,289.53
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	63,596.31
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Budget Uses

Expenditure Budget_____	0002	63,596.31
Add To Fund Balance_____	0003	0.00

Fund Balance for Budget _____	TFS48	59,986.63
Operating Reserve_____	0961	0.00
Unreserved Fund Balance Reappropriated_____	0970	59,986.63

Estimated Funding Sources

Coal Gross Proceeds_____	1123	0.00
Interest Earnings_____	1510	1,224.79
Other Revenue from Local Sources_____	1900	0.00
State Technology Aid_____	3281	2,384.89
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	63,596.31
Estimated Revenues Exceeding Adopted Budget_____	0004a	0.00



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29 Flexibility Fund

Adopted Budget_____	0001	81,803.48
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Budget Uses

Expenditure Budget_____	0002	81,803.48
Add To Fund Balance_____	0003	0.00

Fund Balance for Budget _____	TFS48	78,986.25
Operating Reserve_____	0961	0.00
Unreserved Fund Balance Reappropriated_____	0970	78,986.25

Estimated Funding Sources

Coal Gross Proceeds_____	1123	0.00
Interest Earnings_____	1510	1,622.09
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	1,195.14
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	81,803.48
Estimated Revenues Exceeding Adopted Budget_____	0004a	0.00



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**50 Debt Service Fund
 Jurisdiction 32-0590**

Taxable Value_____		4,471,779.00
Adopted Budget_____	0001	119,277.50
Budget Uses		
Expenditure Budget_____	0002	119,277.50
Add To Fund Balance_____	0003	0.00
Fund Balance for Budget _____	TFS48	45,743.61
Operating Reserve_____	0961	45,743.61
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	30,000.00
Residual Equity Transfers In_____	9710	0.00
District Tax Levy_____	1110	89,277.50
Jurisdiction Mills_____	999	19.96
Total Estimated Revenues to Fund Adopted Budget_____	0004	119,277.50
Estimated Revenues Exceeding Adopted Budget_____	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/10	Principal	Interest	Agent Fees
Elementary Refunding Bond	05/15/2002	07/01/2012	955,000.00	220,000.00	105,000.00	13,277.50	1,000.00
Total Bond Requirements							119,277.50
Total Debt Service Requirements _____						0002	119,277.50



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61 Building Reserve Fund

Adopted Budget_____	0001	77,785.22
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Budget Uses

Expenditure Budget_____	0002	77,785.22
Add To Fund Balance_____	0003	0.00

Fund Balance for Budget _____	TFS48	76,204.72
Operating Reserve_____	0961	0.00
Unreserved Fund Balance Reappropriated_____	0970	76,204.72

Estimated Funding Sources

Coal Gross Proceeds_____	1123	0.00
Tax Title and Property Sales_____	1130	0.00
Interest Earnings_____	1510	1,580.50
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	77,785.22