



**Submitted Budget Report
FY2009-10
22 Jefferson
0453 Whitehall Elem**

Submit ID: 0453-91668927

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:	305	N/A	4,998,221
<i>* indicates that the 3 year average ANB was used to calculate the budget limitations</i>			
Joint District Distribution: (Used for county retirement calculations)			
Located - 22 Jefferson	271	N/A	4,394,132
Non-located - 28 Madison	33	N/A	531,639
Non-located - 47 Silver Bow	1	N/A	72,450

The final budget is approved as set forth in this document.

Certification

District Clerk: Sylvia Larson

(Signature)

(Date)

Chairperson, School Trustees: Deanne Lavatal

(Signature)

(Date)

County Superintendent: Garry Pace

(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	1,565,298.39	123,185.53	10%	7.87%	0.00	1,275,427.80	289,870.59	58.00
10 Transportation	191,170.00	38,234.00	20%	20.00%	21,598.16	105,217.52	64,354.32	12.88
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	178,500.00	62,475.00	35%	35.00%	10,454.22	168,045.78		
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	21,799.81	0.00	N/A	0.00%	0.00	1,899.81	19,900.00	3.98
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	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	1,956,768.20	223,894.53			32,052.38	1,550,590.91	374,124.91	74.86

50 Debt Service								
Tax Jurisdiction								
4-47	106,800.00	0.00	20-9-438	0.00%	49,103.76	0.00	57,696.24	11.54



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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:	E1	WHITEHALL K-6	229
	M1	WHITEHALL 7-8	76

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

A.	Direct State Aid	-----	(I-A)	744,120.81
B.	Mandatory Non-isolated Levy	-----	(I-B)	0.00
C.	Quality Educator	-----	(I-C)	77,720.06
D.	At Risk Student	-----	(I-D)	0.00
E.	Indian Education For All	-----	(I-E)	6,222.00
F.	American Indian Achievement Gap	-----	(I-F)	400.00
G.	State Spec Ed Allowable Cost Pymt to Districts	-----	(I-G)	49,483.75
H.	State Special Education Related-Services Payment To Coop	-----	(I-H)	15,225.60
I.	District GTB Subsidy Per Elementary Base Mill	-----	(I-I)	7,430.00
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)	295
B.	BASE Budget Limit	-----	(II-B)	1,423,524.19
C.	Maximum Budget Limit	-----	(II-C)	1,775,030.33
D.	Over-BASE Levy As Submitted on Budget	-----	(II-D)	73,829.00
E.	Adopted Budget	-----	(II-E)	1,497,353.19

Current Year Budget Data:

F.	% Special Education in Maximum Budget	-----	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	-----	(II-G)	1,491,469.39
H.	Maximum Budget Limit	-----	(II-H)	1,863,234.96
I.	Highest Budget Without a Vote	-----	(II-I)	1,565,298.39
J.	Highest Budget	-----	(II-J)	1,863,234.96
K.	Highest Voted Amount	-----	(II-K)	297,936.57
L.	Amount Approved on Ballot by Voters	-----	(II-L)	0.00
M.	Adopted Budget	-----	(II-M)	1,565,298.39

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

A.	Operating Reserve (961)	-----	(III-A)	123,185.53
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)	123,185.53



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PART V. General Fund Worksheet

General Fund Budget:

A. Adopted General Fund Budget	(V-A)		1,565,298.39
1. BASE Budget Limit	(V-A1)	1,491,469.39	
2. Over-BASE Budget	(V-A2)	73,829.00	

Funding The BASE Budget:

B. Direct State Aid	(V-B)		744,120.81
1. Direct State Aid Paid By State	(V-B1)	744,120.81	
2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C. Quality Educator	(V-C)		77,720.06
D. At Risk Student	(V-D)		0.00
E. Indian Education For All	(V-E)		6,222.00
F. American Indian Achievement Gap	(V-F)		400.00
G. Special Education Allowable Cost Payment	(V-G)		49,483.75
H. Remaining Fund Balance Available	(V-H)		0.00
I. Non-Levy Revenue	(V-I)		76,282.28
1. Actual Non-Levy Revenue	(V-I1)	2,964.22	
2. Anticipated Non-Levy Revenue	(V-I2)	73,318.06	
J. Other Non-Levy Revenue	(V-J)		0.00
K. BASE Levy Requirements	(V-K)		537,240.49
1. State Guaranteed Tax Base Aid	(V-K1)	321,198.90	
2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-K2)	216,041.59	
L. Subtotal of BASE Budget Revenue	(V-L)		1,491,469.39

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)		73,829.00
P. Subtotal of Over-BASE Revenue	(V-P)		73,829.00

Mill Levies:

Q. District Non-Isolated Mills	(V-Q)		0.00
R. BASE Mills - Elementary	(V-R)		43.23
S. BASE Mills - High School	(V-S)		0.00
T. Over-BASE Mills	(V-T)		14.77
U. Total General Fund Mills	(V-U)		58.00

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



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01 General Fund

Adopted Budget_____	0001	1,565,298.39
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Budget Uses

Expenditure Budget_____	0002	1,565,298.39
Add To Fund Balance_____	0003	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated_____	0970	0.00
Direct State Aid_____	3110	744,120.81
Quality Educator_____	3111	77,720.06
At Risk Student_____	3112	0.00
Indian Education For All_____	3113	6,222.00
American Indian Achievement Gap_____	3114	400.00
State Spec Ed Allowable Cost Pymt to Districts_____	3115	49,483.75
State Guaranteed Tax Base Aid_____	3120	321,198.90

Actual Non-levy Revenue

Tax Title and Property Sales_____	1130	0.00
Interest Earnings_____	1510	2,942.92
Revenue from Community Services Activities_____	1800	0.00
Other Revenue from Local Sources_____	1900	21.30
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	73,318.06
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)	216,041.59	
Over-BASE Levy_____	1110(c)	73,829.00	
District Tax Levy_____	1110		289,870.59
Total Estimated Revenues to Fund Adopted Budget_____	0004		1,565,298.39
Estimated Revenues Exceeding Adopted Budget_____	0004a		0.00



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10 Transportation Fund

Adopted Budget_____	0001	191,170.00
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Budget Uses

Expenditure Budget_____	0002	191,170.00
Add To Fund Balance_____	0003	0.00

Transportation Schedule Data

On-Schedule_____	0005	91,677.30
Contingency_____	0006	9,167.73
Over-Schedule_____	0011	90,324.97

Fund Balance for Budget

_____	TFS48	59,832.16
Operating Reserve_____	0961	38,234.00
Unreserved Fund Balance Reappropriated_____	0970	21,598.16

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	4,372.49
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	50,422.51
State On-Schedule Trans Reimb_____	3210	50,422.52
District Tax Levy_____	1110	64,354.32
District Mills_____	999	12.88
Total Estimated Revenues to Fund Adopted Budget_____	0004	191,170.00
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	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	178,500.00
Budget Uses		
Expenditure Budget_____	0002	178,500.00
Add To Fund Balance_____	0003	0.00
Fund Balance for Budget		
Operating Reserve_____	TFS48	72,929.22
Operating Reserve_____	0961	62,475.00
Unreserved Fund Balance Reappropriated_____	0970	10,454.22
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	168,045.78
Total Estimated Revenues to Fund Adopted Budget_____	0004	178,500.00
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	21,799.81
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Budget Uses

Expenditure Budget_____	0002	21,799.81
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	1,899.81
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	19,900.00
District Mills_____	999	3.98
Total Estimated Revenues to Fund Adopted Budget_____	0004	21,799.81
Estimated Revenues Exceeding Adopted Budget_____	0004a	0.00



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29 Flexibility 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
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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**50 Debt Service Fund
 Jurisdiction 4-47**

Taxable Value_____		4,998,221.00
Adopted Budget_____	0001	106,800.00
Budget Uses		
Expenditure Budget_____	0002	106,800.00
Add To Fund Balance_____	0003	0.00
Fund Balance for Budget _____	TFS48	49,103.76
Operating Reserve_____	0961	0.00
Unreserved Fund Balance Reappropriated_____	0970	49,103.76
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 Tax Levy_____	1110	57,696.24
Jurisdiction Mills_____	999	11.54
Total Estimated Revenues to Fund Adopted Budget_____	0004	106,800.00
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	05/15/2003	06/01/2011	826,000.00	100,000.00	100,000.00	6,550.00	250.00
Total Bond Requirements							106,800.00
Total Debt Service Requirements _____						0002	106,800.00



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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