



**Submitted Budget Report
FY2009-10
16 Gallatin
0354 Willow Creek Elem**

**Submit ID: 0354-39791097
** Recalculated ****

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:	* 33	
<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 - 16 Gallatin	33	N/A	1,187,195
Non-located - 22 Jefferson	0	N/A	175,020

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

Certification

District Clerk: Sherri Lower

(Signature) (Date)

Chairperson, School Trustees: Kris Skolrud

(Signature) (Date)

County Superintendent: Mary Ellen Fitzgerald

(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	306,960.77	30,696.08	10%	10.00%	14,275.97	180,056.92	112,627.88	82.79
10 Transportation	30,363.62	6,072.72	20%	20.00%	3,773.83	8,150.22	18,439.57	13.54
11 Bus Depreciation	99,305.66	0.00	N/A	0.00%	88,588.45	1,982.90	8,734.31	6.41
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	40,023.19	14,008.12	35%	35.00%	328.45	39,694.74		
17 Adult Education	5,214.88	0.00	35%	0.00%	5,087.88	127.00	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	3,883.30	0.00	N/A	0.00%	3,504.13	379.17	0.00	0.00
29 Flexibility	16,020.35	0.00	N/A	0.00%	9,791.88	6,228.47	0.00	0.00
61 Building Reserve	45,114.95	0.00	N/A	0.00%	44,009.71	1,105.24	0.00	0.00
Total of All Funds	546,886.72	50,776.92			169,360.30	237,724.66	139,801.76	102.74

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 WILLOW CREEK K-6 25 *
M1 WILLOW CREEK 7-8 8 *

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

A. Direct State Aid	(I-A)	115,156.15
B. Mandatory Non-isolated Levy	(I-B)	0.00
C. Quality Educator	(I-C)	17,561.47
D. At Risk Student	(I-D)	0.00
E. Indian Education For All	(I-E)	673.20
F. American Indian Achievement Gap	(I-F)	0.00
G. State Spec Ed Allowable Cost Pymt to Districts	(I-G)	2,995.40
H. State Special Education Related-Services Payment To Coop	(I-H)	998.40
I. District GTB Subsidy Per Elementary Base Mill	(I-I)	740.00
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)	38
B. BASE Budget Limit	(II-B)	249,587.91
C. Maximum Budget Limit	(II-C)	306,960.77
D. Over-BASE Levy As Submitted on Budget	(II-D)	57,372.86
E. Adopted Budget	(II-E)	306,960.77

Current Year Budget Data:

F. % Special Education in Maximum Budget	(II-F)	75%
G. BASE Budget (Minimum Budget Amount Required)	(II-G)	228,923.59
H. Maximum Budget Limit	(II-H)	281,845.42
I. Highest Budget Without a Vote	(II-I)	286,296.45
J. Highest Budget	(II-J)	306,960.77
K. Highest Voted Amount	(II-K)	20,664.32
L. Amount Approved on Ballot by Voters	(II-L)	26,658.72
M. Adopted Budget	(II-M)	306,960.77

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

A. Operating Reserve (961)	(III-A)	30,696.08
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)	14,275.97
1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-C1)	0.00
2. Remaining Fund Balance Available (970b)	(III-C2)	14,275.97
D. TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-D)	44,972.05



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PART V. General Fund Worksheet

General Fund Budget:

A. Adopted General Fund Budget	(V-A)		306,960.77
1. BASE Budget Limit	(V-A1)	228,923.59	
2. Over-BASE Budget	(V-A2)	78,037.18	

Funding The BASE Budget:

B. Direct State Aid	(V-B)		115,156.15
1. Direct State Aid Paid By State	(V-B1)	115,156.15	
2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C. Quality Educator	(V-C)		17,561.47
D. At Risk Student	(V-D)		0.00
E. Indian Education For All	(V-E)		673.20
F. American Indian Achievement Gap	(V-F)		0.00
G. Special Education Allowable Cost Payment	(V-G)		2,995.40
H. Remaining Fund Balance Available	(V-H)		14,275.97
I. Non-L Levy Revenue	(V-I)		24,660.10
1. Actual Non-L Levy Revenue	(V-I1)	4,218.71	
2. Anticipated Non-L Levy Revenue	(V-I2)	20,441.39	
J. Other Non-L Levy Revenue	(V-J)		0.00
K. BASE Levy Requirements	(V-K)		53,601.30
1. State Guaranteed Tax Base Aid	(V-K1)	19,010.60	
2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-K2)	34,590.70	
L. Subtotal of BASE Budget Revenue	(V-L)		228,923.59

Funding The Over-BASE Budget:

M. Fund Balance & Non-L 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)		78,037.18
P. Subtotal of Over-BASE Revenue	(V-P)		78,037.18

Mill Levies:

Q. District Non-Isolated Mills	(V-Q)		0.00
R. BASE Mills - Elementary	(V-R)		25.50
S. BASE Mills - High School	(V-S)		0.00
T. Over-BASE Mills	(V-T)		57.29
U. Total General Fund Mills	(V-U)		82.79

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



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01 General Fund

Adopted Budget_____	0001	306,960.77
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Budget Uses

Expenditure Budget_____	0002	306,960.77
Add To Fund Balance_____	0003	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated_____	0970	14,275.97
Direct State Aid_____	3110	115,156.15
Quality Educator_____	3111	17,561.47
At Risk Student_____	3112	0.00
Indian Education For All_____	3113	673.20
American Indian Achievement Gap_____	3114	0.00
State Spec Ed Allowable Cost Pymt to Districts_____	3115	2,995.40
State Guaranteed Tax Base Aid_____	3120	19,010.60

Actual Non-levy Revenue

Tax Title and Property Sales_____	1130	0.00
Interest Earnings_____	1510	2,897.04
Revenue from Community Services Activities_____	1800	0.00
Other Revenue from Local Sources_____	1900	1,321.67
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	20,441.39
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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 FY2009-10
 16 Gallatin
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**Submit ID: 0354-39791097
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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)	34,590.70	
Over-BASE Levy_____	1110(c)	78,037.18	
District Tax Levy_____	1110		112,627.88
Total Estimated Revenues to Fund Adopted Budget_____	0004		306,960.77
Estimated Revenues Exceeding Adopted Budget_____	0004a		0.00



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10 Transportation Fund

Adopted Budget_____	0001	30,363.62
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Budget Uses

Expenditure Budget_____	0002	30,363.62
Add To Fund Balance_____	0003	0.00

Transportation Schedule Data

On-Schedule_____	0005	5,506.20
Contingency_____	0006	550.62
Over-Schedule_____	0011	24,306.80

Fund Balance for Budget

_____	TFS48	9,846.55
Operating Reserve_____	0961	6,072.72
Unreserved Fund Balance Reappropriated_____	0970	3,773.83

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	504.14
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	1,589.26
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	3,028.41
State On-Schedule Trans Reimb_____	3210	3,028.41
District Tax Levy_____	1110	18,439.57
District Mills_____	999	13.54
Total Estimated Revenues to Fund Adopted Budget_____	0004	30,363.62
Estimated Revenues Exceeding Adopted Budget_____	0004a	0.00



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16 Gallatin
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11 Bus Depreciation Fund

Adopted Budget _____ 0001 99,305.66

Budget Uses

Expenditure Budget _____ 0002 99,305.66
Add To Fund Balance _____ 0003 0.00

Fund Balance for Budget _____ TFS48 88,588.45
Operating Reserve _____ 0961 0.00
Unreserved Fund Balance Reappropriated _____ 0970 88,588.45

Estimated Funding Sources

Coal Gross Proceeds _____ 1123 0.00
Interest Earnings _____ 1510 1,982.90
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 8,734.31
District Mills _____ 999 6.41
Total Estimated Revenues to Fund Adopted Budget _____ 0004 99,305.66

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2002Chevy chassis/Collins Bus Body	2006	24,290.00	14,574.00	4,858.00	4,858.00
2000 Bus	2000	38,762.25	54,267.07	7,752.45	3,876.31
1990 Bus	1990	16,600.34	24,900.51	NA	NA
Total					8,734.31



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 FY2009-10
 16 Gallatin
 0354 Willow Creek Elem**

**Submit ID: 0354-39791097
 ** Recalculated ****

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



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FY2009-10
16 Gallatin
0354 Willow Creek Elem

Submit ID: 0354-39791097
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14 Retirement Fund

Adopted Budget_____	0001	40,023.19
Budget Uses		
Expenditure Budget_____	0002	40,023.19
Add To Fund Balance_____	0003	0.00
Fund Balance for Budget		
Operating Reserve_____	TFS48	14,336.57
Operating Reserve_____	0961	14,008.12
Unreserved Fund Balance Reappropriated_____	0970	328.45
Estimated Funding Sources		
Interest Earnings_____	1510	663.45
Other Revenue from Local Sources_____	1900	0.00
Other Revenue_____	9100	0.00
Residual Equity Transfers In_____	9710	0.00
County Retirement Distribution_____	2240	39,031.29
Total Estimated Revenues to Fund Adopted Budget_____	0004	40,023.19
Estimated Revenues Exceeding Adopted Budget_____	0004a	0.00



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 FY2009-10
 16 Gallatin
 0354 Willow Creek Elem**

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17 Adult Education Fund

Adopted Budget_____	0001	5,214.88
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Budget Uses

Expenditure Budget_____	0002	5,214.88
Add To Fund Balance_____	0003	0.00

Fund Balance for Budget _____	TFS48	5,087.88
Operating Reserve_____	0961	0.00
Unreserved Fund Balance Reappropriated_____	0970	5,087.88

Estimated Funding Sources

Coal Gross Proceeds_____	1123	0.00
Fees for Adult Education_____	1340	0.00
Interest Earnings_____	1510	127.00
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	5,214.88
Estimated Revenues Exceeding Adopted Budget_____	0004a	0.00



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 16 Gallatin
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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



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 FY2009-10
 16 Gallatin
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 ** Recalculated ****

28 Technology Fund

Adopted Budget_____	0001	3,883.30
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Budget Uses

Expenditure Budget_____	0002	3,883.30
Add To Fund Balance_____	0003	0.00

Fund Balance for Budget _____	TFS48	3,504.13
Operating Reserve_____	0961	0.00
Unreserved Fund Balance Reappropriated_____	0970	3,504.13

Estimated Funding Sources

Coal Gross Proceeds_____	1123	0.00
Interest Earnings_____	1510	87.57
Other Revenue from Local Sources_____	1900	0.00
State Technology Aid_____	3281	291.60
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	3,883.30
Estimated Revenues Exceeding Adopted Budget_____	0004a	0.00



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29 Flexibility Fund

Adopted Budget_____	0001	16,020.35
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Budget Uses

Expenditure Budget_____	0002	16,020.35
Add To Fund Balance_____	0003	0.00

Fund Balance for Budget _____	TFS48	9,791.88
Operating Reserve_____	0961	0.00
Unreserved Fund Balance Reappropriated_____	0970	9,791.88

Estimated Funding Sources

Coal Gross Proceeds_____	1123	0.00
Interest Earnings_____	1510	177.78
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	6,050.69
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	16,020.35
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	45,114.95
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Budget Uses

Expenditure Budget_____	0002	45,114.95
Add To Fund Balance_____	0003	0.00

Fund Balance for Budget _____	TFS48	44,009.71
Operating Reserve_____	0961	0.00
Unreserved Fund Balance Reappropriated_____	0970	44,009.71

Estimated Funding Sources

Coal Gross Proceeds_____	1123	0.00
Tax Title and Property Sales_____	1130	0.00
Interest Earnings_____	1510	1,105.24
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	45,114.95