



**Submitted Budget Report
 FY2009-10
 16 Gallatin
 0355 Willow Creek H S**

Submit ID: 0355-31711411

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
	ANB		Valuation
	EL	HS	
District:	N/A	* 20	1,144,335

* 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:

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	413,081.49	41,308.15	10%	10.00%	7,858.73	285,034.41	120,188.35	105.03
10 Transportation	21,837.90	4,367.58	20%	20.00%	9,366.07	3,926.19	8,545.64	7.47
11 Bus Depreciation	28,215.52	0.00	N/A	0.00%	25,560.25	573.27	2,082.00	1.82
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	50,489.65	12,518.27	35%	24.79%	0.00	50,489.65		
17 Adult Education	3,203.13	0.00	35%	0.00%	3,124.64	78.49	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	4,560.28	0.00	N/A	0.00%	4,035.03	525.25	0.00	0.00
29 Flexibility	11,070.14	0.00	N/A	0.00%	10,051.87	1,018.27	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	532,458.11	58,194.00			59,996.59	341,645.53	130,815.99	114.32

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 WILLOW CREEK HS 9-12 20 *

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

A.	Direct State Aid	(I-A)	167,724.68
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	16,289.91
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	408.00
F.	American Indian Achievement Gap	(I-F)	0.00
G.	State Spec Ed Allowable Cost Pymt to Districts	(I-G)	2,396.32
H.	State Special Education Related-Services Payment To Coop	(I-H)	798.72
I.	District GTB Subsidy Per Elementary Base Mill	(I-I)	N/A
J.	District GTB Subsidy Per High School Base Mill	(I-J)	3,476.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	23
B.	BASE Budget Limit	(II-B)	324,088.06
C.	Maximum Budget Limit	(II-C)	401,811.80
D.	Over-BASE Levy As Submitted on Budget	(II-D)	86,319.51
E.	Adopted Budget	(II-E)	410,407.57

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	320,550.65
H.	Maximum Budget Limit	(II-H)	396,713.51
I.	Highest Budget Without a Vote	(II-I)	406,870.16
J.	Highest Budget	(II-J)	413,081.49
K.	Highest Voted Amount	(II-K)	6,211.33
L.	Amount Approved on Ballot by Voters	(II-L)	14,954.53
M.	Adopted Budget	(II-M)	413,081.49

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

A.	Operating Reserve (961)	(III-A)	41,308.15
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)	7,858.73
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-C1)	0.00
	2. Remaining Fund Balance Available (970b)	(III-C2)	7,858.73
D.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-D)	49,166.88



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PART V. General Fund Worksheet

General Fund Budget:

A. Adopted General Fund Budget	(V-A)		413,081.49
1. BASE Budget Limit	(V-A1)	320,550.65	
2. Over-BASE Budget	(V-A2)	92,530.84	

Funding The BASE Budget:

B. Direct State Aid	(V-B)		167,724.68
1. Direct State Aid Paid By State	(V-B1)	167,724.68	
2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C. Quality Educator	(V-C)		16,289.91
D. At Risk Student	(V-D)		0.00
E. Indian Education For All	(V-E)		408.00
F. American Indian Achievement Gap	(V-F)		0.00
G. Special Education Allowable Cost Payment	(V-G)		2,396.32
H. Remaining Fund Balance Available	(V-H)		7,858.73
I. Non-Levy Revenue	(V-I)		14,200.58
1. Actual Non-Levy Revenue	(V-I1)	1,990.68	
2. Anticipated Non-Levy Revenue	(V-I2)	12,209.90	
J. Other Non-Levy Revenue	(V-J)		0.00
K. BASE Levy Requirements	(V-K)		111,672.43
1. State Guaranteed Tax Base Aid	(V-K1)	84,014.92	
2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-K2)	27,657.51	
L. Subtotal of BASE Budget Revenue	(V-L)		320,550.65

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)		92,530.84
P. Subtotal of Over-BASE Revenue	(V-P)		92,530.84

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)		24.17
T. Over-BASE Mills	(V-T)		80.86
U. Total General Fund Mills	(V-U)		105.03

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



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01 General Fund

Adopted Budget_____	0001	413,081.49
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Budget Uses

Expenditure Budget_____	0002	413,081.49
Add To Fund Balance_____	0003	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated_____	0970	7,858.73
Direct State Aid_____	3110	167,724.68
Quality Educator_____	3111	16,289.91
At Risk Student_____	3112	0.00
Indian Education For All_____	3113	408.00
American Indian Achievement Gap_____	3114	0.00
State Spec Ed Allowable Cost Pymt to Districts_____	3115	2,396.32
State Guaranteed Tax Base Aid_____	3120	84,014.92

Actual Non-levy Revenue

Tax Title and Property Sales_____	1130	0.00
Interest Earnings_____	1510	1,740.68
Revenue from Community Services Activities_____	1800	0.00
Other Revenue from Local Sources_____	1900	250.00
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	12,209.90
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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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)	27,657.51	
Over-BASE Levy_____	1110(c)	92,530.84	
District Tax Levy_____	1110		120,188.35
Total Estimated Revenues to Fund Adopted Budget_____	0004		413,081.49
Estimated Revenues Exceeding Adopted Budget_____	0004a		0.00



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10 Transportation Fund

Adopted Budget_____	0001	21,837.90
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Budget Uses

Expenditure Budget_____	0002	21,837.90
Add To Fund Balance_____	0003	0.00

Transportation Schedule Data

On-Schedule_____	0005	2,559.80
Contingency_____	0006	255.98
Over-Schedule_____	0011	19,022.12

Fund Balance for Budget

_____	TFS48	13,733.65
Operating Reserve_____	0961	4,367.58
Unreserved Fund Balance Reappropriated_____	0970	9,366.07

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	307.89
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	802.52
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	1,407.89
State On-Schedule Trans Reimb_____	3210	1,407.89
District Tax Levy_____	1110	8,545.64
District Mills_____	999	7.47
Total Estimated Revenues to Fund Adopted Budget_____	0004	21,837.90
Estimated Revenues Exceeding Adopted Budget_____	0004a	0.00



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11 Bus Depreciation Fund

Adopted Budget _____ 0001 28,215.52

Budget Uses

Expenditure Budget _____ 0002 28,215.52
 Add To Fund Balance _____ 0003 0.00

Fund Balance for Budget _____ TFS48 25,560.25
 Operating Reserve _____ 0961 0.00
 Unreserved Fund Balance Reappropriated _____ 0970 25,560.25

Estimated Funding Sources

Coal Gross Proceeds _____ 1123 0.00
 Interest Earnings _____ 1510 573.27
 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 2,082.00
 District Mills _____ 999 1.82
 Total Estimated Revenues to Fund Adopted Budget _____ 0004 28,215.52

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2002 Chevy Chassis/Collins Bus Body	2006	10,410.00	6,246.00	2,082.00	2,082.00
2000 Bus	2000	12,920.75	19,381.13	NA	0.00
1990 Bus	1990	4,458.12	6,687.18	NA	NA
Total					2,082.00



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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	50,489.65
Budget Uses		
Expenditure Budget_____	0002	50,489.65
Add To Fund Balance_____	0003	0.00
Fund Balance for Budget		
Operating Reserve_____	TFS48	12,518.27
Operating Reserve_____	0961	12,518.27
Unreserved Fund Balance Reappropriated_____	0970	0.00
Estimated Funding Sources		
Interest Earnings_____	1510	693.79
Other Revenue from Local Sources_____	1900	0.00
Other Revenue_____	9100	0.00
Residual Equity Transfers In_____	9710	0.00
County Retirement Distribution_____	2240	49,795.86
Total Estimated Revenues to Fund Adopted Budget_____	0004	50,489.65
Estimated Revenues Exceeding Adopted Budget_____	0004a	0.00



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17 Adult Education Fund

Adopted Budget_____	0001	3,203.13
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Budget Uses

Expenditure Budget_____	0002	3,203.13
Add To Fund Balance_____	0003	0.00

Fund Balance for Budget _____	TFS48	3,124.64
Operating Reserve_____	0961	0.00
Unreserved Fund Balance Reappropriated_____	0970	3,124.64

Estimated Funding Sources

Coal Gross Proceeds_____	1123	0.00
Fees for Adult Education_____	1340	0.00
Interest Earnings_____	1510	78.49
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	3,203.13
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	4,560.28
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Budget Uses

Expenditure Budget_____	0002	4,560.28
Add To Fund Balance_____	0003	0.00

Fund Balance for Budget _____	TFS48	4,035.03
Operating Reserve_____	0961	0.00
Unreserved Fund Balance Reappropriated_____	0970	4,035.03

Estimated Funding Sources

Coal Gross Proceeds_____	1123	0.00
Interest Earnings_____	1510	116.94
Other Revenue from Local Sources_____	1900	0.00
State Technology Aid_____	3281	408.31
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	4,560.28
Estimated Revenues Exceeding Adopted Budget_____	0004a	0.00



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29 Flexibility Fund

Adopted Budget_____	0001	11,070.14
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Budget Uses

Expenditure Budget_____	0002	11,070.14
Add To Fund Balance_____	0003	0.00

Fund Balance for Budget _____	TFS48	10,051.87
Operating Reserve_____	0961	0.00
Unreserved Fund Balance Reappropriated_____	0970	10,051.87

Estimated Funding Sources

Coal Gross Proceeds_____	1123	0.00
Interest Earnings_____	1510	171.43
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	846.84
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	11,070.14
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
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Add To Fund Balance_____	0003	0.00
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Fund Balance for Budget _____	TFS48	0.00
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Operating Reserve_____	0961	0.00
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Unreserved Fund Balance Reappropriated_____	0970	0.00
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Estimated Funding Sources

Coal Gross Proceeds_____	1123	0.00
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Interest Earnings_____	1510	0.00
------------------------	------	------

Other Revenue from Local Sources_____	1900	0.00
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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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Total Estimated Revenues to Fund Adopted Budget_____	0004	0.00
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Estimated Revenues Exceeding Adopted Budget_____	0004a	0.00
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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