



**Submitted Budget Report
 FY2009-10
 02 Big Horn
 0026 Wyola Elem**

Submit ID: 0026-05791084

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:	75	N/A	813,137

* 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:

Dick Reich

(Signature)

(Date)

Chairperson, School Trustees:

Lois C. Howe

(Signature)

(Date)

County Superintendent:

Sandy Watts

(Signature)

(Date)

Chairperson, County Commissioners:

(Print)

(Signature)

(Date)

Name of Contact:

(Print)

(Signature)

(Phone)



Submitted Budget Report

FY2009-10

Submit ID: 0026-05791084

**02 Big Horn
0026 Wyola 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	481,699.29	48,252.67	10%	10.02%	23,365.59	398,948.58	59,385.12	73.03
10 Transportation	75,000.00	15,000.00	20%	20.00%	8,933.49	25,058.58	41,007.93	50.43
11 Bus Depreciation	116,663.23	0.00	N/A	0.00%	96,463.23	0.00	20,200.00	24.84
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	136,000.00	47,600.00	35%	35.00%	12,625.42	123,374.58		
17 Adult Education	3,505.90	0.00	35%	0.00%	2,692.76	0.00	813.14	1.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	578.89	0.00	N/A	0.00%	0.00	578.89	0.00	0.00
29 Flexibility	7,358.64	0.00	N/A	0.00%	3,665.39	3,693.25	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	820,805.95	110,852.67			147,745.88	551,653.88	121,406.19	149.30

50 Debt Service								
Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00



**Submitted Budget Report
FY2009-10
02 Big Horn
0026 Wyola Elem**

Submit ID: 0026-05791084

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:	E1 WYOLA K-6	59
	M1 WYOLA 7-8	16

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

A. Direct State Aid	-----(I-A)	211,061.69
B. Mandatory Non-isolated Levy	-----(I-B)	0.00
C. Quality Educator	-----(I-C)	31,694.60
D. At Risk Student	-----(I-D)	0.00
E. Indian Education For All	-----(I-E)	1,530.00
F. American Indian Achievement Gap	-----(I-F)	13,800.00
G. State Spec Ed Allowable Cost Pymt to Districts	-----(I-G)	21,214.78
H. State Special Education Related-Services Payment To Coop	-----(I-H)	0.00
I. District GTB Subsidy Per Elementary Base Mill	-----(I-I)	2,678.00
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)	75
B. BASE Budget Limit	----- (II-B)	435,986.16
C. Maximum Budget Limit	----- (II-C)	531,470.21
D. Over-BASE Levy As Submitted on Budget	----- (II-D)	27,234.96
E. Adopted Budget	----- (II-E)	463,221.12

Current Year Budget Data:

F. % Special Education in Maximum Budget	----- (II-F)	75%
G. BASE Budget (Minimum Budget Amount Required)	----- (II-G)	454,464.33
H. Maximum Budget Limit	----- (II-H)	556,324.27
I. Highest Budget Without a Vote	----- (II-I)	481,699.29
J. Highest Budget	----- (II-J)	556,324.27
K. Highest Voted Amount	----- (II-K)	74,624.98
L. Amount Approved on Ballot by Voters	----- (II-L)	0.00
M. Adopted Budget	----- (II-M)	481,699.29

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

A. Operating Reserve (961)	----- (III-A)	48,169.93
B. Excess Reserves	----- (III-B)	82.74
1. Reserve For Protested/Delinquent Taxes (963)	----- (III-B1)	82.74
2. Reserve For Tax Audit Receipts (964)	----- (III-B2)	0.00
C. Unreserved Fund Balance Reappropriated (970)	----- (III-C)	23,365.59
1. Prior Year Excess Reserves Funding Over-BASE (970a)	----- (III-C1)	0.00
2. Remaining Fund Balance Available (970b)	----- (III-C2)	23,365.59
D. TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	----- (III-D)	71,618.26



**Submitted Budget Report
 FY2009-10
 02 Big Horn
 0026 Wyola Elem**

Submit ID: 0026-05791084

PART V. General Fund Worksheet

General Fund Budget:

A. Adopted General Fund Budget	(V-A)		481,699.29
1. BASE Budget Limit	(V-A1)	454,464.33	
2. Over-BASE Budget	(V-A2)	27,234.96	

Funding The BASE Budget:

B. Direct State Aid	(V-B)		211,061.69
1. Direct State Aid Paid By State	(V-B1)	211,061.69	
2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C. Quality Educator	(V-C)		31,694.60
D. At Risk Student	(V-D)		0.00
E. Indian Education For All	(V-E)		1,530.00
F. American Indian Achievement Gap	(V-F)		13,800.00
G. Special Education Allowable Cost Payment	(V-G)		21,214.78
H. Remaining Fund Balance Available	(V-H)		23,365.59
I. Non-Levy Revenue	(V-I)		13,759.39
1. Actual Non-Levy Revenue	(V-I1)	0.00	
2. Anticipated Non-Levy Revenue	(V-I2)	13,759.39	
J. Other Non-Levy Revenue	(V-J)		0.00
K. BASE Levy Requirements	(V-K)		138,038.28
1. State Guaranteed Tax Base Aid	(V-K1)	105,888.12	
2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-K2)	32,150.16	
L. Subtotal of BASE Budget Revenue	(V-L)		454,464.33

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)		27,234.96
P. Subtotal of Over-BASE Revenue	(V-P)		27,234.96

Mill Levies:

Q. District Non-Isolated Mills	(V-Q)		0.00
R. BASE Mills - Elementary	(V-R)		39.54
S. BASE Mills - High School	(V-S)		0.00
T. Over-BASE Mills	(V-T)		33.49
U. Total General Fund Mills	(V-U)		73.03

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



Submitted Budget Report

FY2009-10

Submit ID: 0026-05791084

**02 Big Horn
0026 Wyola Elem**

01 General Fund

Adopted Budget_____	0001	481,699.29
---------------------	------	------------

Budget Uses

Expenditure Budget_____	0002	481,699.29
Add To Fund Balance_____	0003	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated_____	0970	23,365.59
Direct State Aid_____	3110	211,061.69
Quality Educator_____	3111	31,694.60
At Risk Student_____	3112	0.00
Indian Education For All_____	3113	1,530.00
American Indian Achievement Gap_____	3114	13,800.00
State Spec Ed Allowable Cost Pymt to Districts_____	3115	21,214.78
State Guaranteed Tax Base Aid_____	3120	105,888.12

Actual Non-levy Revenue

Tax Title and Property Sales_____	1130	0.00
Interest Earnings_____	1510	0.00
Revenue from Community Services Activities_____	1800	0.00
Other Revenue from Local Sources_____	1900	0.00
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	13,759.39
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



Submitted Budget Report

FY2009-10

Submit ID: 0026-05791084

**02 Big Horn
0026 Wyola Elem**

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)	32,150.16	
Over-BASE Levy_____	1110(c)	27,234.96	
District Tax Levy_____	1110		59,385.12
Total Estimated Revenues to Fund Adopted Budget_____	0004		481,699.29
Estimated Revenues Exceeding Adopted Budget_____	0004a		0.00



Submitted Budget Report
FY2009-10
02 Big Horn
0026 Wyola Elem

Submit ID: 0026-05791084

10 Transportation Fund

Adopted Budget_____	0001	75,000.00
---------------------	------	-----------

Budget Uses

Expenditure Budget_____	0002	75,000.00
Add To Fund Balance_____	0003	0.00

Transportation Schedule Data

On-Schedule_____	0005	21,510.00
Contingency_____	0006	2,151.00
Over-Schedule_____	0011	51,339.00

Fund Balance for Budget

_____	TFS48	23,933.49
Operating Reserve_____	0961	15,000.00
Unreserved Fund Balance Reappropriated_____	0970	8,933.49

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	1,397.58
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	11,830.50
State On-Schedule Trans Reimb_____	3210	11,830.50
District Tax Levy_____	1110	41,007.93
District Mills_____	999	50.43
Total Estimated Revenues to Fund Adopted Budget_____	0004	75,000.00
Estimated Revenues Exceeding Adopted Budget_____	0004a	0.00



Submitted Budget Report

FY2009-10

Submit ID: 0026-05791084

02 Big Horn
0026 Wyola Elem

11 Bus Depreciation Fund

Adopted Budget _____ 0001 116,663.23

Budget Uses

Expenditure Budget _____ 0002 116,663.23

Add To Fund Balance _____ 0003 0.00

Fund Balance for Budget _____ TFS48 96,463.23

Operating Reserve _____ 0961 0.00

Unreserved Fund Balance Reappropriated _____ 0970 96,463.23

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 20,200.00

District Mills _____ 999 24.84

Total Estimated Revenues to Fund Adopted Budget _____ 0004 116,663.23

Asset Information

<u>Asset ID</u>	<u>Year Of Purchase</u>	<u>Original Cost</u>	<u>Depreciated Thru Last Year</u>	<u>20% Limit</u>	<u>Amount Depreciated</u>
2007 Blue Bird Vision	2007	55,500.00	22,200.00	11,100.00	11,100.00
2008 Blue Bird Micro Bird	2007	45,500.00	18,200.00	9,100.00	9,100.00
Total					20,200.00



Submitted Budget Report

FY2009-10

Submit ID: 0026-05791084

**02 Big Horn
0026 Wyola Elem**

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
--	-------	------



**Submitted Budget Report
 FY2009-10
 02 Big Horn
 0026 Wyola Elem**

Submit ID: 0026-05791084

14 Retirement Fund

Adopted Budget_____	0001	136,000.00
Budget Uses		
Expenditure Budget_____	0002	136,000.00
Add To Fund Balance_____	0003	0.00
Fund Balance for Budget		
Operating Reserve_____	TFS48 0961	60,225.42 47,600.00
Unreserved Fund Balance Reappropriated_____	0970	12,625.42
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	123,374.58
Total Estimated Revenues to Fund Adopted Budget_____	0004	136,000.00
Estimated Revenues Exceeding Adopted Budget_____	0004a	0.00



**Submitted Budget Report
 FY2009-10
 02 Big Horn
 0026 Wyola Elem**

Submit ID: 0026-05791084

17 Adult Education Fund

Adopted Budget_____	0001	3,505.90
---------------------	------	----------

Budget Uses

Expenditure Budget_____	0002	3,505.90
Add To Fund Balance_____	0003	0.00

Fund Balance for Budget _____	TFS48	2,692.76
Operating Reserve_____	0961	0.00
Unreserved Fund Balance Reappropriated_____	0970	2,692.76

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	813.14
District Mills_____	999	1.00
Total Estimated Revenues to Fund Adopted Budget_____	0004	3,505.90
Estimated Revenues Exceeding Adopted Budget_____	0004a	0.00



**Submitted Budget Report
 FY2009-10
 02 Big Horn
 0026 Wyola Elem**

Submit ID: 0026-05791084

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



**Submitted Budget Report
 FY2009-10
 02 Big Horn
 0026 Wyola Elem**

Submit ID: 0026-05791084

28 Technology Fund

Adopted Budget_____	0001	578.89
---------------------	------	--------

Budget Uses

Expenditure Budget_____	0002	578.89
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	578.89
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	578.89
Estimated Revenues Exceeding Adopted Budget_____	0004a	0.00



Submitted Budget Report
FY2009-10
02 Big Horn
0026 Wyola Elem

Submit ID: 0026-05791084

29 Flexibility Fund

Adopted Budget_____	0001	7,358.64
---------------------	------	----------

Budget Uses

Expenditure Budget_____	0002	7,358.64
Add To Fund Balance_____	0003	0.00

Fund Balance for Budget _____	TFS48	3,665.39
Operating Reserve_____	0961	0.00
Unreserved Fund Balance Reappropriated_____	0970	3,665.39

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	3,693.25
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	7,358.64
Estimated Revenues Exceeding Adopted Budget_____	0004a	0.00



Submitted Budget Report
FY2009-10
02 Big Horn
0026 Wyola Elem

Submit ID: 0026-05791084

50 Debt Service Fund

Adopted Budget_____	0001	0.00
Budget Uses		
Expenditure Budget_____	0002	0.00
Add To Fund Balance_____	0003	0.00
Fund Balance for Budget		
Operating Reserve_____	TFS48	0.00
Unreserved Fund Balance Reappropriated_____	0961	0.00
	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



**Submitted Budget Report
 FY2009-10
 02 Big Horn
 0026 Wyola Elem**

Submit ID: 0026-05791084

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