



**Submitted Budget Report
 FY2009-10
 56 Yellowstone
 1196 Yellowstone Academy Elem**

Submit ID: 1196-21227615

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:	*	78	N/A	11,861

* 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:

Jeannie Cantrell

(Signature)

(Date)

Chairperson, School Trustees:

Nathan Nunberg

(Signature)

(Date)

County Superintendent:

A J Micheletti

(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	469,723.07	46,972.31	10%	10.00%	202,433.76	272,928.43	0.00	0.00
10 Transportation	46,170.00	125.25	20%	0.27%	0.00	46,170.00	0.00	0.00
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	112,064.00	115.99	35%	0.10%	0.00	112,064.00		
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	3,482.84	0.00	N/A	0.00%	2,986.63	496.21	0.00	0.00
29 Flexibility	0.10	0.00	N/A	0.00%	0.10	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	631,440.01	47,213.55			205,420.49	431,658.64	0.00	0.00

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 YELLOWSTONE EDUC CENTE 78 *

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

A. Direct State Aid	(I-A)	179,168.95
B. Mandatory Non-isolated Levy	(I-B)	0.00
C. Quality Educator	(I-C)	66,306.47
D. At Risk Student	(I-D)	0.00
E. Indian Education For All	(I-E)	1,591.20
F. American Indian Achievement Gap	(I-F)	1,000.00
G. State Spec Ed Allowable Cost Pymt to Districts	(I-G)	0.00
H. State Special Education Related-Services Payment To Coop	(I-H)	0.00
I. District GTB Subsidy Per Elementary Base Mill	(I-I)	3,002.00
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)	82
B. BASE Budget Limit	(II-B)	424,137.60
C. Maximum Budget Limit	(II-C)	505,731.56
D. Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E. Adopted Budget	(II-E)	505,731.56

Current Year Budget Data:

F. % Special Education in Maximum Budget	(II-F)	0%
G. BASE Budget (Minimum Budget Amount Required)	(II-G)	389,557.99
H. Maximum Budget Limit	(II-H)	469,723.07
I. Highest Budget Without a Vote	(II-I)	475,362.19
J. Highest Budget	(II-J)	507,900.50
K. Highest Voted Amount	(II-K)	32,538.31
L. Amount Approved on Ballot by Voters	(II-L)	0.00
M. Adopted Budget	(II-M)	469,723.07

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

A. Operating Reserve (961)	(III-A)	46,972.31
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)	202,433.76
1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-C1)	0.00
2. Remaining Fund Balance Available (970b)	(III-C2)	202,433.76
D. TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-D)	249,406.07



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PART V. General Fund Worksheet

General Fund Budget:

A. Adopted General Fund Budget	(V-A)		469,723.07
1. BASE Budget Limit	(V-A1)	389,557.99	
2. Over-BASE Budget	(V-A2)	80,165.08	

Funding The BASE Budget:

B. Direct State Aid	(V-B)		179,168.95
1. Direct State Aid Paid By State	(V-B1)	179,168.95	
2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C. Quality Educator	(V-C)		66,306.47
D. At Risk Student	(V-D)		0.00
E. Indian Education For All	(V-E)		1,591.20
F. American Indian Achievement Gap	(V-F)		1,000.00
G. Special Education Allowable Cost Payment	(V-G)		0.00
H. Remaining Fund Balance Available	(V-H)		202,433.76
I. Non-L Levy Revenue	(V-I)		5,638.51
1. Actual Non-L Levy Revenue	(V-I1)	5,638.51	
2. Anticipated Non-L Levy Revenue	(V-I2)	0.00	
J. Other Non-L Levy Revenue	(V-J)		5,629.30
K. BASE Levy Requirements	(V-K)		0.00
1. State Guaranteed Tax Base Aid	(V-K1)	0.00	
2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-K2)	0.00	
L. Subtotal of BASE Budget Revenue	(V-L)		461,768.19

Funding The Over-BASE Budget:

M. Fund Balance & Non-L Levy Revenue Available To Fund Over-BASE	(V-M)		72,210.20
N. Over-BASE Only Revenues	(V-N)		13,594.00
1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-N1)	0.00	
2. Tuition	(V-N2)	13,594.00	
O. District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)	(V-O)		0.00
P. Subtotal of Over-BASE Revenue	(V-P)		85,804.20

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)		0.00
T. Over-BASE Mills	(V-T)		0.00
U. Total General Fund Mills	(V-U)		0.00

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



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01 General Fund

Adopted Budget _____	0001	469,723.07
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Budget Uses

Expenditure Budget _____	0002	469,723.07
Add To Fund Balance _____	0003	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated _____	0970	202,433.76
Direct State Aid _____	3110	179,168.95
Quality Educator _____	3111	66,306.47
At Risk Student _____	3112	0.00
Indian Education For All _____	3113	1,591.20
American Indian Achievement Gap _____	3114	1,000.00
State Spec Ed Allowable Cost Pymt to Districts _____	3115	0.00
State Guaranteed Tax Base Aid _____	3120	0.00

Actual Non-levy Revenue

Tax Title and Property Sales _____	1130	0.00
Interest Earnings _____	1510	5,629.30
Revenue from Community Services Activities _____	1800	0.00
Other Revenue from Local Sources _____	1900	9.21
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	0.00
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	13,594.00
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	5,629.30
Residual Equity Transfers In_____	9710	0.00

Levies

Mandatory Non-isolated Levy_____	1110(a)	0.00
BASE Levy_____	1110(b)	0.00
Over-BASE Levy_____	1110(c)	0.00
District Tax Levy_____	1110	0.00
Total Estimated Revenues to Fund Adopted Budget_____	0004	469,723.07
Estimated Revenues Exceeding Adopted Budget_____	0004a	5,639.12



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10 Transportation Fund

Adopted Budget_____	0001	46,170.00
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Budget Uses

Expenditure Budget_____	0002	46,170.00
Add To Fund Balance_____	0003	0.00

Transportation Schedule Data

On-Schedule_____	0005	46,170.00
Contingency_____	0006	0.00
Over-Schedule_____	0011	0.00

Fund Balance for Budget

_____	TFS48	125.25
Operating Reserve_____	0961	125.25
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	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	23,085.00
State On-Schedule Trans Reimb_____	3210	23,085.00
District Tax Levy_____	1110	0.00
District Mills_____	999	0.00
Total Estimated Revenues to Fund Adopted Budget_____	0004	46,170.00
Estimated Revenues Exceeding Adopted Budget_____	0004a	0.00



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11 Bus Depreciation 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
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
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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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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
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Other Revenue from Local Sources_____	1900	0.00
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Direct State Aid_____	3110	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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District Tax Levy_____	1110	0.00
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District Mills_____	999	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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14 Retirement Fund

Adopted Budget_____	0001	112,064.00
Budget Uses		
Expenditure Budget_____	0002	112,064.00
Add To Fund Balance_____	0003	0.00
Fund Balance for Budget		
Operating Reserve_____	TFS48	115.99
Operating Reserve_____	0961	115.99
Unreserved Fund Balance Reappropriated_____	0970	0.00
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	112,064.00
Total Estimated Revenues to Fund Adopted Budget_____	0004	112,064.00
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
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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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Fees for Adult Education_____	1340	0.00
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Interest Earnings_____	1510	0.00
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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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District Tax Levy_____	1110	0.00
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District Mills_____	999	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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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	3,482.84
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Budget Uses

Expenditure Budget_____	0002	3,482.84
Add To Fund Balance_____	0003	0.00

Fund Balance for Budget _____	TFS48	2,986.63
Operating Reserve_____	0961	0.00
Unreserved Fund Balance Reappropriated_____	0970	2,986.63

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	496.21
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	3,482.84
Estimated Revenues Exceeding Adopted Budget_____	0004a	0.00



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29 Flexibility Fund

Adopted Budget_____	0001	0.10
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Budget Uses

Expenditure Budget_____	0002	0.10
Add To Fund Balance_____	0003	0.00

Fund Balance for Budget _____	TFS48	0.10
Operating Reserve_____	0961	0.00
Unreserved Fund Balance Reappropriated_____	0970	0.10

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	0.10
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