



**Budget Report  
 FY2010-11  
 16 Gallatin  
 0351 Bozeman H S**

**Submit ID: 0351-85270651**

**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**

	ANB		Taxable Valuation
	EL	HS	
<b>District:</b>	N/A	* 1,911	143,508,070

\* 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:**

Steve Johnson

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**Chairperson, School Trustees:**

Denise Hayman

\_\_\_\_\_  
(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]
<b>01 General</b>	13,189,881.00	747,934.63	10%	5.67%	0.00	7,191,811.11	5,998,069.89	41.80
<b>10 Transportation</b>	763,387.00	152,677.00	20%	20.00%	124,323.53	309,048.46	330,015.01	2.30
<b>11 Bus Depreciation</b>	232,854.00	0.10	N/A	0.00%	212,004.00	500.00	20,350.00	0.14
<b>13 Tuition</b>	5,000.00		N/A		0.00	0.00	5,000.00	0.03
<b>14 Retirement</b>	2,000,000.00	700,000.00	35%	35.00%	289,726.49	1,710,273.51		
<b>17 Adult Education</b>	241,100.00	84,385.00	35%	35.00%	42,136.35	21,000.00	177,963.65	1.24
<b>19 Non-Operating</b>	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
<b>28 Technology</b>	745,339.00	13,183.50	N/A	1.77%	484,661.49	60,677.51	200,000.00	1.39
<b>29 Flexibility</b>	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
<b>61 Building Reserve</b>	1,865,845.00	0.30	N/A	0.00%	365,845.00	0.00	1,500,000.00	10.45
<b>Total of All Funds</b>	19,043,406.00	1,698,180.53			1,518,696.86	9,293,310.59	8,231,398.55	57.35

50 Debt Service								
Tax								
2006	3,002,011.00	0.00	20-9-438	0.00%	0.00	2,000.00	3,000,011.00	17.99





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**PART V. General Fund Worksheet**

**General Fund Budget:**

A. Adopted General Fund Budget	(V-A)		13,189,881.00
1. BASE Budget Limit	(V-A1)	10,563,255.75	
2. Over-BASE Budget	(V-A2)	2,626,625.25	

**Funding The BASE Budget:**

B. Direct State Aid	(V-B)		5,316,974.48
1. Direct State Aid Paid By State	(V-B1)	5,316,974.48	
2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C. Quality Educator	(V-C)		413,550.77
D. At Risk Student	(V-D)		0.00
E. Indian Education For All	(V-E)		38,984.40
F. American Indian Achievement Gap	(V-F)		7,200.00
G. Special Education Allowable Cost Payment	(V-G)		419,773.27
H. Remaining Fund Balance Available	(V-H)		0.00
I. Non-Levy Revenue	(V-I)		613,820.46
1. Actual Non-Levy Revenue	(V-I1)	19,748.51	
2. Anticipated Non-Levy Revenue	(V-I2)	594,071.95	
J. Other Non-Levy Revenue	(V-J)		0.00
K. BASE Levy Requirements	(V-K)		3,752,952.37
1. State Guaranteed Tax Base Aid	(V-K1)	336,506.73	
2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-K2)	3,416,445.64	
L. Subtotal of BASE Budget Revenue	(V-L)		10,563,255.75

**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)		45,001.00
1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-N1)	0.00	
2. Tuition	(V-N2)	45,001.00	
O. District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)	(V-O)		2,581,624.25
P. Subtotal of Over-BASE Revenue	(V-P)		2,626,625.25

**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)		23.81
T. Over-BASE Mills	(V-T)		17.99
U. Total General Fund Mills	(V-U)		41.80

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



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**01 General Fund**

Adopted Budget ..... 0001 13,189,881.00

**Budget Uses**

Expenditure Budget ..... 0002 13,189,881.00  
 Add To Fund Balance ..... 0003 0.00

**Estimated Funding Sources**

Unreserved Fund Balance Reappropriated ..... 0970 0.00  
 Direct State Aid ..... 3110 5,316,974.48  
 Quality Educator ..... 3111 413,550.77  
 At Risk Student ..... 3112 0.00  
 Indian Education For All ..... 3113 38,984.40  
 American Indian Achievement Gap ..... 3114 7,200.00  
 State Spec Ed Allowable Cost Pymt to Districts ..... 3115 419,773.27  
 State Guaranteed Tax Base Aid ..... 3120 336,506.73

**Actual Non-levy Revenue**

Tax Title and Property Sales ..... 1130 0.00  
 Interest Earnings ..... 1510 18,685.56  
 Revenue from Community Services Activities ..... 1800 0.00  
 Other Revenue from Local Sources ..... 1900 1,062.95  
 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 594,071.95  
 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 45,001.00  
 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)	3,416,445.64	
Over-BASE Levy .....	1110(c)	2,581,624.25	
District Tax Levy .....	1110		5,998,069.89
Total Estimated Revenues to Fund Adopted Budget .....	0004		13,189,881.00
Estimated Revenues Exceeding Adopted Budget .....	0004a		0.00



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**10 Transportation Fund**

Adopted Budget .....	0001	763,387.00
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**Budget Uses**

Expenditure Budget .....	0002	763,387.00
Add To Fund Balance .....	0003	0.00

**Transportation Schedule Data**

On-Schedule .....	0005	266,575.00
Contingency .....	0006	26,657.00
Over-Schedule .....	0011	470,155.00

<b>Fund Balance for Budget</b> .....	TFS48	277,000.53
Operating Reserve .....	0961	152,677.00
Unreserved Fund Balance Reappropriated .....	0970	124,323.53

**Estimated Funding Sources**

Coal Gross Proceeds .....	1123	0.00
Individual Transportation Fees .....	1410	1,500.00
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	800.00
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	13,516.46
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	146,616.00
State On-Schedule Trans Reimb .....	3210	146,616.00
District Tax Levy .....	1110	330,015.01
District Mills .....	999	2.30
Total Estimated Revenues to Fund Adopted Budget .....	0004	763,387.00
Estimated Revenues Exceeding Adopted Budget .....	0004a	0.00



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**11 Bus Depreciation Fund**

Adopted Budget ..... 0001 232,854.00

**Budget Uses**

Expenditure Budget ..... 0002 232,854.00  
 Add To Fund Balance ..... 0003 0.00

**Fund Balance for Budget** ..... TFS48 212,004.10  
 Operating Reserve ..... 0961 0.10  
 Unreserved Fund Balance Reappropriated ..... 0970 212,004.00

**Estimated Funding Sources**

Coal Gross Proceeds ..... 1123 0.00  
 Interest Earnings ..... 1510 500.00  
 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 20,350.00  
 District Mills ..... 999 0.14  
 Total Estimated Revenues to Fund Adopted Budget ..... 0004 232,854.00

**Asset Information**

<b>Asset ID</b>	<b>Year Of Purchase</b>	<b>Original Cost</b>	<b>Depreciated Thru Last Year</b>	<b>20% Limit</b>	<b>Amount Depreciated</b>
1999 Blue Bird LTC	2005	60,000.00	60,000.00	12,000.00	12,000.00
2005 Blue Bird	2005	41,750.00	25,050.00	8,350.00	8,350.00
1999 Blue Bird	1999	39,948.50	41,653.76	7,989.70	0.00
<b>Total</b>					20,350.00



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**13 Tuition Fund**

Adopted Budget ..... 0001 5,000.00

**Budget Uses**

Expenditure Budget ..... 0002 5,000.00

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 5,000.00

District Mills ..... 999 0.03

Total Estimated Revenues to Fund Adopted Budget ..... 0004 5,000.00

Estimated Revenues Exceeding Adopted Budget ..... 0004a 0.00



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**14 Retirement Fund**

Adopted Budget .....	0001	2,000,000.00
<b>Budget Uses</b>		
Expenditure Budget .....	0002	2,000,000.00
Add To Fund Balance .....	0003	0.00
<b>Fund Balance for Budget</b>		
Operating Reserve .....	TFS48	989,726.49
Operating Reserve .....	0961	700,000.00
Unreserved Fund Balance Reappropriated .....	0970	289,726.49
<b>Estimated Funding Sources</b>		
Interest Earnings .....	1510	13,000.00
Other Revenue from Local Sources .....	1900	0.00
Other Revenue .....	9100	0.00
Residual Equity Transfers In .....	9710	0.00
County Retirement Distribution .....	2240	1,697,273.51
Total Estimated Revenues to Fund Adopted Budget .....	0004	2,000,000.00
Estimated Revenues Exceeding Adopted Budget .....	0004a	0.00



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**17 Adult Education Fund**

Adopted Budget .....	0001	241,100.00
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**Budget Uses**

Expenditure Budget .....	0002	241,100.00
Add To Fund Balance .....	0003	0.00

<b>Fund Balance for Budget</b> .....	TFS48	126,521.35
Operating Reserve .....	0961	84,385.00
Unreserved Fund Balance Reappropriated .....	0970	42,136.35

**Estimated Funding Sources**

Coal Gross Proceeds .....	1123	0.00
Fees for Adult Education .....	1340	20,000.00
Interest Earnings .....	1510	1,000.00
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	177,963.65
District Mills .....	999	1.24
Total Estimated Revenues to Fund Adopted Budget .....	0004	241,100.00
Estimated Revenues Exceeding Adopted Budget .....	0004a	0.00



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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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**28 Technology Fund**

Adopted Budget ..... 0001 745,339.00

**Budget Uses**

Expenditure Budget ..... 0002 745,339.00

Add To Fund Balance ..... 0003 0.00

**Fund Balance for Budget** ..... TFS48 497,844.99

Operating Reserve ..... 0961 13,183.50

Unreserved Fund Balance Reappropriated ..... 0970 484,661.49

**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 13,183.78

State Payment in Lieu of Taxes - FWP ..... 3302 0.00

State Combined Fund School Block Grant ..... 3445 47,493.73

Montana Oil and Gas Tax ..... 3460 0.00

Other Revenue ..... 9100 0.00

Residual Equity Transfers In ..... 9710 0.00

District Tax Levy ..... 1110 200,000.00

District Mills ..... 999 1.39

Total Estimated Revenues to Fund Adopted Budget ..... 0004 745,339.00

Estimated Revenues Exceeding Adopted Budget ..... 0004a 0.00



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**29 Flexibility Fund**

Adopted Budget .....	0001	0.00
<b>Budget Uses</b>		
Expenditure Budget .....	0002	0.00
Add To Fund Balance .....	0003	0.00
<b>Fund Balance for Budget</b> .....		
Operating Reserve .....	TFS48	0.00
Unreserved Fund Balance Reappropriated .....	0961	0.00
Unreserved Fund Balance Reappropriated .....	0970	0.00
<b>Estimated Funding Sources</b>		
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 2006**

Taxable Value .....		166,795,528.00
Adopted Budget .....	0001	3,002,011.00

**Budget Uses**

Expenditure Budget .....	0002	3,002,011.00
Add To Fund Balance .....	0003	0.00
<b>Fund Balance for Budget</b> .....	TFS48	-218,919.84
Fund Balance In Sinking Fund .....	0960	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	2,000.00
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	3,000,011.00
Jurisdiction Mills .....	999	17.99
Total Estimated Revenues to Fund Adopted Budget .....	0004	3,002,011.00
Estimated Revenues Exceeding Adopted Budget .....	0004a	0.00

**Bond Issues**

<b>Issue Type</b>	<b>Issue Date</b>	<b>Maturity Date</b>	<b>Issue Amount</b>	<b>Outstanding 6/30/11</b>	<b>Principal</b>	<b>Interest</b>	<b>Agent Fees</b>
High School Bond	02/07/2008	06/30/2026	10,000,000.00	8,920,000.00	420,000.00	325,047.50	500.50
High School Bond	06/27/2007	06/30/2026	14,975,000.00	12,695,000.00	600,000.00	569,292.50	2,500.50
High School Bond	03/09/2006	06/30/2026	14,500,000.00	12,055,000.00	570,000.00	514,368.76	301.24
<b>Total Bond Requirements</b>							3,002,011.00
<b>Total Debt Service Requirements</b> .....						0002	3,002,011.00



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**61 Building Reserve Fund**

Adopted Budget ..... 0001 1,865,845.00

**Budget Uses**

Expenditure Budget ..... 0002 1,865,845.00  
 Add To Fund Balance ..... 0003 0.00

**Fund Balance for Budget** ..... TFS48 365,845.30  
 Operating Reserve ..... 0961 0.30  
 Unreserved Fund Balance Reappropriated ..... 0970 365,845.00

**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 1,500,000.00  
 District Mills ..... 999 10.45  
 Total Estimated Revenues to Fund Adopted Budget ..... 0004 1,865,845.00

**Voted Reserve Authorities**

<u>Election Date</u>	<u>Total Authorized</u>	<u>Years Authorized</u>	<u>Levied Thru Last Year</u>	<u>Maximum Levy</u>	<u>Levy Amount</u>
05/04/2010	9,000,000.00	6	0.00	1,500,000.00	1,500,000.00
<b>Total</b>				1110	1,500,000.00