



**Budget Report
 FY2010-11
 16 Gallatin
 0374 West Yellowstone K-12**

Submit ID: 0374-96703770

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	
	District:	171	69

* 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:

Mary Davis

(Signature)

(Date)

Chairperson, School Trustees:

Maggie Anderson

(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	1,866,620.62	186,662.06	10%	10.00%	37,493.86	1,034,486.94	794,639.82	87.35
10 Transportation	139,495.00	18,377.59	20%	13.17%	0.00	38,480.20	101,014.80	11.10
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	820.65		N/A		820.65	0.00	0.00	0.00
14 Retirement	219,985.00	76,994.75	35%	35.00%	18.36	219,966.64		
17 Adult Education	37,067.71	12,973.70	35%	35.00%	24,094.01	0.00	12,973.70	1.43
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	40,722.65	2,445.02	N/A	6.00%	0.00	1,900.03	38,822.62	4.27
29 Flexibility	8,660.51	0.00	N/A	0.00%	8,210.08	450.43	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	2,313,372.14	297,453.12			70,636.96	1,295,284.24	947,450.94	104.15

50 Debt Service								
Tax								
69 R&C	234,780.00	122,197.23	20-9-438	52.05%	0.00	0.00	234,780.00	25.81



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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:	E1	WEST YELLOWSTONE K-6	136
	M1	WEST YELLOWSTONE 7-8	35
	H1	WEST YELLOWSTONE HS 9-12	69

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

A.	Direct State Aid	(I-A)	755,800.33
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	69,619.21
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	4,896.00
F.	American Indian Achievement Gap	(I-F)	0.00
G.	State Spec Ed Allowable Cost Pymt to Districts	(I-G)	64,549.73
H.	State Special Education Related-Services Payment To Coop	(I-H)	12,048.00
I.	District GTB Subsidy Per Elementary Base Mill	(I-I)	0.00
J.	District GTB Subsidy Per High School Base Mill	(I-J)	136.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	222
B.	BASE Budget Limit	(II-B)	1,389,717.41
C.	Maximum Budget Limit	(II-C)	1,740,392.58
D.	Over-BASE Levy As Submitted on Budget	(II-D)	338,253.78
E.	Adopted Budget	(II-E)	1,736,442.59

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,522,366.84
H.	Maximum Budget Limit	(II-H)	1,906,491.17
I.	Highest Budget Without a Vote	(II-I)	1,866,620.62
J.	Highest Budget	(II-J)	1,906,491.17
K.	Highest Voted Amount	(II-K)	39,870.55
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,866,620.62

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

A.	Operating Reserve (961)	(III-A)	186,662.06
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)	37,493.86
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-C1)	0.00
	2. Remaining Fund Balance Available (970b)	(III-C2)	37,493.86
D.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-D)	224,155.92



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PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:

	<u>Elementary</u>	<u>High School</u>	<u>K-12</u>
A. Special Education Allowable Costs	45,047.24	19,502.49	64,549.73
B. Special Education RSBG to Coop	8,584.20	3,463.80	12,048.00
C. Percent Special Education in BASE	40%	40%	40%
D. Special Education Allowable Costs	21,452.58	9,186.52	30,639.09

Proration of BASE Budget to Elementary and High School Programs:

	<u>Elementary</u>	<u>High School</u>	<u>K-12</u>
E. 100% Of Basic Entitlement	89,120.00	258,487.00	347,607.00
F. 100% Of Per Student Entitlement	902,449.50	440,772.00	1,343,221.50
	<u>991,569.50</u>	<u>699,259.00</u>	<u>1,690,828.50</u>
	X 0.353	X 0.353	X 0.353
G. GTB Aid Budget Area	350,024.03	246,838.43	596,862.46
H. Special Education in BASE@40%	21,452.58	9,186.52	30,639.09
I. Subsidized BASE Amount	371,476.61	256,024.95	627,501.55
J. Subsidized BASE Ratio	<u>59%</u>	<u>41%</u>	<u>100%</u>



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PART V. General Fund Worksheet

General Fund Budget:

A. Adopted General Fund Budget	(V-A)		1,866,620.62
1. BASE Budget Limit	(V-A1)	1,522,366.84	
2. Over-BASE Budget	(V-A2)	344,253.78	

Funding The BASE Budget:

B. Direct State Aid	(V-B)		755,800.33
1. Direct State Aid Paid By State	(V-B1)	755,800.33	
2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C. Quality Educator	(V-C)		69,619.21
D. At Risk Student	(V-D)		0.00
E. Indian Education For All	(V-E)		4,896.00
F. American Indian Achievement Gap	(V-F)		0.00
G. Special Education Allowable Cost Payment	(V-G)		64,549.73
H. Remaining Fund Balance Available	(V-H)		37,493.86
I. Non-Levy Revenue	(V-I)		130,848.63
1. Actual Non-Levy Revenue	(V-I1)	4,782.43	
2. Anticipated Non-Levy Revenue	(V-I2)	126,066.20	
J. Other Non-Levy Revenue	(V-J)		0.00
K. BASE Levy Requirements	(V-K)		459,159.08
1. State Guaranteed Tax Base Aid	(V-K1)	2,773.04	
2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-K2)	456,386.04	
L. Subtotal of BASE Budget Revenue	(V-L)		1,522,366.84

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)		6,000.00
1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-N1)	0.00	
2. Tuition	(V-N2)	6,000.00	
O. District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)	(V-O)		338,253.78
P. Subtotal of Over-BASE Revenue	(V-P)		344,253.78

Mill Levies:

Q. District Non-Isolated Mills	(V-Q)		0.00
R. BASE Mills - Elementary	(V-R)		29.78
S. BASE Mills - High School	(V-S)		20.39
T. Over-BASE Mills	(V-T)		37.18
U. Total General Fund Mills	(V-U)		87.35

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



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01 General Fund

Adopted Budget	0001	1,866,620.62
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Budget Uses

Expenditure Budget	0002	1,866,620.62
Add To Fund Balance	0003	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	37,493.86
Direct State Aid	3110	755,800.33
Quality Educator	3111	69,619.21
At Risk Student	3112	0.00
Indian Education For All	3113	4,896.00
American Indian Achievement Gap	3114	0.00
State Spec Ed Allowable Cost Pymt to Districts	3115	64,549.73
State Guaranteed Tax Base Aid	3120	2,773.04

Actual Non-levy Revenue

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,612.63
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	1,000.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	169.80
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	126,066.20
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	5,000.00
Tuition from Schl Dists Within State	1320	1,000.00
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)	456,386.04	
Over-BASE Levy	1110(c)	338,253.78	
District Tax Levy	1110		794,639.82
Total Estimated Revenues to Fund Adopted Budget	0004		1,866,620.62
Estimated Revenues Exceeding Adopted Budget	0004a		0.00



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10 Transportation Fund

Adopted Budget 0001 139,495.00

Budget Uses

Expenditure Budget 0002 139,495.00
 Add To Fund Balance 0003 0.00

Transportation Schedule Data

On-Schedule 0005 31,419.00
 Contingency 0006 3,141.90
 Over-Schedule 0011 104,934.10

Fund Balance for Budget TFS48 18,377.59
 Operating Reserve 0961 18,377.59
 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 3,919.30
 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 17,280.45
 State On-Schedule Trans Reimb 3210 17,280.45
 District Tax Levy 1110 101,014.80
 District Mills 999 11.10
 Total Estimated Revenues to Fund Adopted Budget 0004 139,495.00
 Estimated Revenues Exceeding Adopted Budget 0004a 0.00



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11 Bus Depreciation 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

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 820.65

Budget Uses

Expenditure Budget 0002 820.65

Add To Fund Balance 0003 0.00

Fund Balance for Budget TFS48 820.65

Unreserved Fund Balance Reappropriated 0970 820.65

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 820.65

Estimated Revenues Exceeding Adopted Budget 0004a 0.00



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14 Retirement Fund

Adopted Budget	0001	219,985.00
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Budget Uses

Expenditure Budget	0002	219,985.00
Add To Fund Balance	0003	0.00

Fund Balance for Budget	TFS48	77,013.11
Operating Reserve	0961	76,994.75
Unreserved Fund Balance Reappropriated	0970	18.36

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	219,966.64
Total Estimated Revenues to Fund Adopted Budget	0004	219,985.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



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17 Adult Education Fund

Adopted Budget 0001 37,067.71

Budget Uses

Expenditure Budget 0002 37,067.71

Add To Fund Balance 0003 0.00

Fund Balance for Budget TFS48 37,067.71

Operating Reserve 0961 12,973.70

Unreserved Fund Balance Reappropriated 0970 24,094.01

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 12,973.70

District Mills 999 1.43

Total Estimated Revenues to Fund Adopted Budget 0004 37,067.71

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 40,722.65

Budget Uses

Expenditure Budget 0002 40,722.65

Add To Fund Balance 0003 0.00

Fund Balance for Budget TFS48 2,445.02

Operating Reserve 0961 2,445.02

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 1,900.03

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 38,822.62

District Mills 999 4.27

Total Estimated Revenues to Fund Adopted Budget 0004 40,722.65

Estimated Revenues Exceeding Adopted Budget 0004a 0.00



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29 Flexibility Fund

Adopted Budget	0001	8,660.51
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Budget Uses

Expenditure Budget	0002	8,660.51
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Add To Fund Balance	0003	0.00
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Fund Balance for Budget	TFS48	8,210.08
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Operating Reserve	0961	0.00
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Unreserved Fund Balance Reappropriated	0970	8,210.08
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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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State Payment in Lieu of Taxes - FWP	3302	0.00
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State Combined Fund School Block Grant	3445	450.43
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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 Mills	999	0.00
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Total Estimated Revenues to Fund Adopted Budget	0004	8,660.51
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Estimated Revenues Exceeding Adopted Budget	0004a	0.00
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50 Debt Service Fund

Jurisdiction 69 R&C

Taxable Value		9,098,224.00
Adopted Budget	0001	234,780.00

Budget Uses

Expenditure Budget	0002	234,780.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	122,197.23
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	122,197.23
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
District Tax Levy	1110	234,780.00
Jurisdiction Mills	999	25.81
Total Estimated Revenues to Fund Adopted Budget	0004	234,780.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding		Agent Fees
				6/30/11	Principal	
High School Refunding Bond	05/01/2004	08/01/2011	810,000.00	115,000.00	112,500.00	0.00
Elementary Refunding Bond	05/01/2004	08/01/2011	810,000.00	115,000.00	112,500.00	300.00

Total Bond Requirements 234,780.00

Total Debt Service Requirements 0002 234,780.00



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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