



**Budget Report
 FY2010-11
 43 Roosevelt
 0781 Wolf Point H S**

Submit ID: 0781-54373640

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: | N/A | * 266 | 6,709,145 |

* 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 L. Heser

 (Signature) (Date)

Chairperson, School Trustees: Ronald W. Jackson

 (Signature) (Date)

County Superintendent: Pat Stennes

 (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 | 2,143,993.00 | 214,399.30 | 10% | 10.00% | 42,734.93 | 1,556,710.55 | 544,547.52 | 81.18 |
| 10 Transportation | 125,000.00 | 25,000.00 | 20% | 20.00% | 82,150.35 | 29,557.43 | 13,292.22 | 1.98 |
| 11 Bus Depreciation | 178,197.93 | 0.00 | N/A | 0.00% | 102,015.20 | 0.00 | 76,182.73 | 11.36 |
| 13 Tuition | 1,360.78 | | N/A | | 1,360.78 | 0.00 | 0.00 | 0.00 |
| 14 Retirement | 425,000.00 | 148,750.00 | 35% | 35.00% | 136,977.36 | 288,022.64 | | |
| 17 Adult Education | 25,000.00 | 8,750.00 | 35% | 35.00% | 15,178.75 | 0.00 | 9,821.25 | 1.46 |
| 19 Non-Operating | 0.00 | 0.00 | N/A | 0.00% | 0.00 | 0.00 | 0.00 | 0.00 |
| 28 Technology | 36,405.52 | 0.00 | N/A | 0.00% | 34,203.99 | 2,201.53 | 0.00 | 0.00 |
| 29 Flexibility | 13,044.02 | 0.00 | N/A | 0.00% | 13,044.02 | 0.00 | 0.00 | 0.00 |
| 61 Building Reserve | 285,757.82 | 0.00 | N/A | 0.00% | 285,757.82 | 0.00 | 0.00 | 0.00 |
| Total of All Funds | 3,233,759.07 | 396,899.30 | | | 713,423.20 | 1,876,492.15 | 643,843.72 | 95.98 |

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



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PART V. General Fund Worksheet

General Fund Budget:

| | | | |
|--------------------------------|-------------|--------------|--------------|
| A. Adopted General Fund Budget |(V-A) | | 2,143,993.00 |
| 1. BASE Budget Limit |(V-A1) | 1,763,933.21 | |
| 2. Over-BASE Budget |(V-A2) | 380,059.79 | |

Funding The BASE Budget:

| | | | |
|---|-------------|------------|--------------|
| B. Direct State Aid |(V-B) | | 869,233.74 |
| 1. Direct State Aid Paid By State |(V-B1) | 869,233.74 | |
| 2. Direct State Aid Paid By Non-Isolated District |(V-B2) | 0.00 | |
| C. Quality Educator |(V-C) | | 90,484.29 |
| D. At Risk Student |(V-D) | | 0.00 |
| E. Indian Education For All |(V-E) | | 5,426.40 |
| F. American Indian Achievement Gap |(V-F) | | 34,200.00 |
| G. Special Education Allowable Cost Payment |(V-G) | | 55,819.23 |
| H. Remaining Fund Balance Available |(V-H) | | 42,734.93 |
| I. Non-Levy Revenue |(V-I) | | 51,911.99 |
| 1. Actual Non-Levy Revenue |(V-I1) | 825.64 | |
| 2. Anticipated Non-Levy Revenue |(V-I2) | 51,086.35 | |
| J. Other Non-Levy Revenue |(V-J) | | 0.00 |
| K. BASE Levy Requirements |(V-K) | | 614,122.63 |
| 1. State Guaranteed Tax Base Aid |(V-K1) | 449,634.90 | |
| 2.* District Property Tax Levy To Fund BASE (BASE Levy) |(V-K2) | 164,487.73 | |
| L. Subtotal of BASE Budget Revenue |(V-L) | | 1,763,933.21 |

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) | | 380,059.79 |
| P. Subtotal of Over-BASE Revenue |(V-P) | | 380,059.79 |

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) | | 24.53 |
| T. Over-BASE Mills |(V-T) | | 56.65 |
| U. Total General Fund Mills |(V-U) | | 81.18 |

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



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01 General Fund

Adopted Budget 0001 2,143,993.00

Budget Uses

Expenditure Budget 0002 2,143,993.00
 Add To Fund Balance 0003 0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated 0970 42,734.93
 Direct State Aid 3110 869,233.74
 Quality Educator 3111 90,484.29
 At Risk Student 3112 0.00
 Indian Education For All 3113 5,426.40
 American Indian Achievement Gap 3114 34,200.00
 State Spec Ed Allowable Cost Pymt to Districts 3115 55,819.23
 State Guaranteed Tax Base Aid 3120 449,634.90

Actual Non-levy Revenue

Tax Title and Property Sales 1130 343.92
 Interest Earnings 1510 448.72
 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 33.00
 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 39,685.17
 State Combined Fund School Block Grant 3445 11,401.18
 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) | 164,487.73 | |
| Over-BASE Levy | 1110(c) | 380,059.79 | |
| District Tax Levy | 1110 | | 544,547.52 |
| Total Estimated Revenues to Fund Adopted Budget | 0004 | | 2,143,993.00 |
| Estimated Revenues Exceeding Adopted Budget | 0004a | | 0.00 |



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10 Transportation Fund

| | | |
|----------------------|------|------------|
| Adopted Budget | 0001 | 125,000.00 |
|----------------------|------|------------|

Budget Uses

| | | |
|---------------------------|------|------------|
| Expenditure Budget | 0002 | 125,000.00 |
| Add To Fund Balance | 0003 | 0.00 |

Transportation Schedule Data

| | | |
|---------------------|------|-----------|
| On-Schedule | 0005 | 23,872.86 |
| Contingency | 0006 | 2,387.29 |
| Over-Schedule | 0011 | 98,739.85 |

| | | |
|--|-------|------------|
| Fund Balance for Budget | TFS48 | 107,150.35 |
| Operating Reserve | 0961 | 25,000.00 |
| Unreserved Fund Balance Reappropriated | 0970 | 82,150.35 |

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 | 3,297.28 |
| 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 | 13,130.07 |
| State On-Schedule Trans Reimb | 3210 | 13,130.08 |
| District Tax Levy | 1110 | 13,292.22 |
| District Mills | 999 | 1.98 |
| Total Estimated Revenues to Fund Adopted Budget | 0004 | 125,000.00 |
| Estimated Revenues Exceeding Adopted Budget | 0004a | 0.00 |



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11 Bus Depreciation Fund

Adopted Budget 0001 178,197.93

Budget Uses

Expenditure Budget 0002 178,197.93
Add To Fund Balance 0003 0.00

Fund Balance for Budget TFS48 102,015.20
Operating Reserve 0961 0.00
Unreserved Fund Balance Reappropriated 0970 102,015.20

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 76,182.73

District Mills 999 11.36

Total Estimated Revenues to Fund Adopted Budget 0004 178,197.93

Asset Information

| Asset ID | Year Of Purchase | Original Cost | Depreciated | | Amount Depreciated |
|--------------------------------|------------------|---------------|----------------|-----------|--------------------|
| | | | Thru Last Year | 20% Limit | |
| 2004 MCI-J4500 | 2009 | 250,500.00 | 50,100.00 | 50,100.00 | 50,100.00 |
| 2008 Bluebird | 2007 | 81,900.00 | 40,950.00 | 16,380.00 | 16,380.00 |
| 2006 Bluebird - Bus #2 | 2006 | 33,200.00 | 6,640.00 | 6,640.00 | 132.00 |
| 2005 Bluebird - Bus #5 | 2005 | 22,121.55 | 4,424.31 | 4,424.31 | 4,424.31 |
| 2003 Bluebird - Bus #1 | 2003 | 25,732.08 | 5,146.42 | 5,146.42 | 5,146.42 |
| 2002 Blue Bird Replaced Bus #8 | 2002 | 22,935.00 | 34,402.50 | NA | NA |
| Bus #6 1999 | 1998 | 36,962.00 | 55,443.00 | NA | NA |
| Total | | | | | 76,182.73 |



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13 Tuition Fund

Adopted Budget 0001 1,360.78

Budget Uses

Expenditure Budget 0002 1,360.78

Add To Fund Balance 0003 0.00

Fund Balance for Budget TFS48 1,360.78

Unreserved Fund Balance Reappropriated 0970 1,360.78

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 1,360.78

Estimated Revenues Exceeding Adopted Budget 0004a 0.00



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14 Retirement Fund

| | | |
|---|-------|------------|
| Adopted Budget | 0001 | 425,000.00 |
| Budget Uses | | |
| Expenditure Budget | 0002 | 425,000.00 |
| Add To Fund Balance | 0003 | 0.00 |
| Fund Balance for Budget | | |
| Operating Reserve | TFS48 | 285,727.36 |
| Operating Reserve | 0961 | 148,750.00 |
| Unreserved Fund Balance Reappropriated | 0970 | 136,977.36 |
| 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 | 288,022.64 |
| Total Estimated Revenues to Fund Adopted Budget | 0004 | 425,000.00 |
| Estimated Revenues Exceeding Adopted Budget | 0004a | 0.00 |



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17 Adult Education Fund

Adopted Budget 0001 25,000.00

Budget Uses

Expenditure Budget 0002 25,000.00

Add To Fund Balance 0003 0.00

Fund Balance for Budget TFS48 23,928.75

Operating Reserve 0961 8,750.00

Unreserved Fund Balance Reappropriated 0970 15,178.75

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 9,821.25

District Mills 999 1.46

Total Estimated Revenues to Fund Adopted Budget 0004 25,000.00

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 36,405.52

Budget Uses

Expenditure Budget 0002 36,405.52

Add To Fund Balance 0003 0.00

Fund Balance for Budget TFS48 34,203.99

Operating Reserve 0961 0.00

Unreserved Fund Balance Reappropriated 0970 34,203.99

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 2,201.53

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 36,405.52

Estimated Revenues Exceeding Adopted Budget 0004a 0.00



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29 Flexibility Fund

Adopted Budget 0001 13,044.02

Budget Uses

Expenditure Budget 0002 13,044.02

Add To Fund Balance 0003 0.00

Fund Balance for Budget TFS48 13,044.02

Operating Reserve 0961 0.00

Unreserved Fund Balance Reappropriated 0970 13,044.02

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 13,044.02

Estimated Revenues Exceeding Adopted Budget 0004a 0.00



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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 TFS48 0.00

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 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



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61 Building Reserve Fund

| | | |
|----------------------|------|------------|
| Adopted Budget | 0001 | 285,757.82 |
|----------------------|------|------------|

Budget Uses

| | | |
|---------------------------|------|------------|
| Expenditure Budget | 0002 | 285,757.82 |
| Add To Fund Balance | 0003 | 0.00 |

| | | |
|--|-------|------------|
| Fund Balance for Budget | TFS48 | 285,757.82 |
| Operating Reserve | 0961 | 0.00 |
| Unreserved Fund Balance Reappropriated | 0970 | 285,757.82 |

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 | 285,757.82 |