



**Budget Report
 FY2011-12
 30 Meagher
 0569 White Sulphur Spgs Elem**

Submit ID: 0569-80025292

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	<u>ANB</u>		<u>Taxable Valuation</u>
	<u>EL</u>	<u>HS</u>	
District:	* 167	N/A	5,768,003

* 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:

Connie Davis

(Signature)

(Date)

Chairperson, School Trustees:

Joy Ioerger

(Signature)

(Date)

County Superintendent:

Helen Hanson

(Signature)

(Date)

Chairperson, County Commissioners:

(Print)

(Signature)

(Date)

Name of Contact:

(Print)

(Signature)

(Phone)



Budget Report

FY2011-12

Submit ID: 0569-80025292

30 Meagher

0569 White Sulphur Spgs 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	1,174,625.42	73,403.02	10%	6.25%	0.00	668,698.80	505,926.62	87.72
10 Transportation	92,000.00	16,157.83	20%	17.56%	0.00	52,860.41	39,139.59	6.79
11 Bus Depreciation	62,037.26	0.00	N/A	0.00%	31,115.95	0.00	30,921.31	5.36
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	135,571.44	47,450.00	35%	35.00%	24,558.09	111,013.35		
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	34,502.11	0.00	N/A	0.00%	16,569.61	1,101.16	16,831.34	2.92
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	47,519.54	0.00	N/A	0.00%	35,780.87	3,738.67	8,000.00	1.39
Total of All Funds	1,546,255.77	137,010.85			108,024.52	837,412.39	600,818.86	104.18

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



Budget Report

FY2011-12

30 Meagher

0569 White Sulphur Spgs Elem

Submit ID: 0569-80025292

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:	E1	WHITE SUL SPGS K-6	132 *
	M1	WHITE SUL SPGS 7-8	35 *

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

A.	Direct State Aid	(I-A)	430,149.13
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	55,695.98
D.	At Risk Student	(I-D)	8,390.89
E.	Indian Education For All	(I-E)	3,406.80
F.	American Indian Achievement Gap	(I-F)	600.00
G.	State Spec Ed Allowable Cost Pymt to Districts	(I-G)	24,690.20
H.	State Special Education Related-Services Payment To Coop	(I-H)	8,229.52
I.	District GTB Subsidy Per Elementary Base Mill	(I-I)	1,897.00
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)	171
B.	BASE Budget Limit	(II-B)	897,446.54
C.	Maximum Budget Limit	(II-C)	1,112,697.22
D.	Over-BASE Levy As Submitted on Budget	(II-D)	267,692.87
E.	Adopted Budget	(II-E)	1,165,139.41

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	875,793.60
H.	Maximum Budget Limit	(II-H)	1,079,775.96
I.	Highest Budget Without a Vote	(II-I)	1,143,487.47
J.	Highest Budget	(II-J)	1,174,625.42
K.	Highest Voted Amount	(II-K)	31,137.95
L.	Amount Approved on Ballot by Voters	(II-L)	31,138.95
M.	Adopted Budget	(II-M)	1,174,625.42

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

A.	Operating Reserve (961)	(III-A)	73,403.02
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)	0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-C1)	0.00
	2. Remaining Fund Balance Available (970b)	(III-C2)	0.00
D.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-D)	73,403.02



Budget Report

FY2011-12

30 Meagher

0569 White Sulphur Spgs Elem

Submit ID: 0569-80025292

PART V. General Fund Worksheet

General Fund Budget:

A. Adopted General Fund Budget	(V-A)		1,174,625.42
1. BASE Budget Limit	(V-A1)	875,793.60	
2. Over-BASE Budget	(V-A2)	298,831.82	

Funding The BASE Budget:

B. Direct State Aid	(V-B)		430,149.13
1. Direct State Aid Paid By State	(V-B1)	430,149.13	
2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C. Quality Educator	(V-C)		55,695.98
D. At Risk Student	(V-D)		8,390.89
E. Indian Education For All	(V-E)		3,406.80
F. American Indian Achievement Gap	(V-F)		600.00
G. Special Education Allowable Cost Payment	(V-G)		24,690.20
H. Remaining Fund Balance Available	(V-H)		0.00
I. Non-Levy Revenue	(V-I)		77,644.53
1. Actual Non-Levy Revenue	(V-I1)	642.96	
2. Anticipated Non-Levy Revenue	(V-I2)	77,001.57	
J. Other Non-Levy Revenue	(V-J)		0.00
K. BASE Levy Requirements	(V-K)		275,216.07
1. State Guaranteed Tax Base Aid	(V-K1)	68,121.27	
2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-K2)	207,094.80	
L. Subtotal of BASE Budget Revenue	(V-L)		875,793.60

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)		298,831.82
P. Subtotal of Over-BASE Revenue	(V-P)		298,831.82

Mill Levies:

Q. District Non-Isolated Mills	(V-Q)		0.00
R. BASE Mills - Elementary	(V-R)		35.91
S. BASE Mills - High School	(V-S)		0.00
T. Over-BASE Mills	(V-T)		51.81
U. Total General Fund Mills	(V-U)		87.72

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



Budget Report

FY2011-12

30 Meagher

0569 White Sulphur Spgs Elem

Submit ID: 0569-80025292

01 General Fund

Adopted Budget 0001 1,174,625.42

Budget Uses

Expenditure Budget 0002 1,174,625.42
 Add To Fund Balance 0003 0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated 0970 0.00
 Direct State Aid 3110 430,149.13
 Quality Educator 3111 55,695.98
 At Risk Student 3112 8,390.89
 Indian Education For All 3113 3,406.80
 American Indian Achievement Gap 3114 600.00
 State Spec Ed Allowable Cost Pymt to Districts 3115 24,690.20
 State Guaranteed Tax Base Aid 3120 68,121.27

Actual Non-levy Revenue

Tax Title and Property Sales 1130 0.00
 Interest Earnings 1510 642.96
 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 77,001.57
 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



Budget Report

FY2011-12

30 Meagher

0569 White Sulphur Spgs Elem

01 General Fund

Submit ID: 0569-80025292

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)	207,094.80	
Over-BASE Levy	1110(c)	298,831.82	
District Tax Levy	1110		505,926.62
Total Estimated Revenues to Fund Adopted Budget	0004		1,174,625.42
Estimated Revenues Exceeding Adopted Budget	0004a		0.00



Budget Report

FY2011-12

Submit ID: 0569-80025292

30 Meagher

0569 White Sulphur Spgs Elem

10 Transportation Fund

Adopted Budget 0001 92,000.00

Budget Uses

Expenditure Budget 0002 92,000.00
 Add To Fund Balance 0003 0.00

Transportation Schedule Data

On-Schedule 0005 50,140.00
 Contingency 0006 1,000.00
 Over-Schedule 0011 40,860.00

Fund Balance for Budget TFS48 16,157.83
 Operating Reserve 0961 16,157.83
 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 1,720.41
 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 25,570.00
 State On-Schedule Trans Reimb 3210 25,570.00
 District Tax Levy 1110 39,139.59
 District Mills 999 6.79
 Total Estimated Revenues to Fund Adopted Budget 0004 92,000.00
 Estimated Revenues Exceeding Adopted Budget 0004a 0.00



Budget Report

FY2011-12

Submit ID: 0569-80025292

30 Meagher

0569 White Sulphur Spgs Elem

11 Bus Depreciation Fund

Adopted Budget 0001 62,037.26

Budget Uses

Expenditure Budget 0002 62,037.26

Add To Fund Balance 0003 0.00

Fund Balance for Budget TFS48 31,115.95

Operating Reserve 0961 0.00

Unreserved Fund Balance Reappropriated 0970 31,115.95

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 30,921.31

District Mills 999 5.36

Total Estimated Revenues to Fund Adopted Budget 0004 62,037.26

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated		Amount Depreciated
			Thru Last Year	20% Limit	
2012 Blue Bird Vision	2011	46,750.00	0.00	9,350.00	9,350.00
4500 Express Travel Bus	2010	53,965.65	10,793.13	10,793.13	10,793.13
2007 Freightliner Bus	2007	35,978.23	28,782.60	7,195.65	7,195.65
Freightliner Bus	2004	35,825.63	50,155.91	7,165.13	3,582.53
Freightliner	2002	28,803.00	43,204.50	NA	NA
Freightliner	2001	29,625.76	44,438.64	NA	NA
Total					30,921.31



Budget Report

FY2011-12

30 Meagher

0569 White Sulphur Spgs Elem

Submit ID: 0569-80025292

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



Budget Report

FY2011-12

30 Meagher

0569 White Sulphur Spgs Elem

Submit ID: 0569-80025292

14 Retirement Fund

Adopted Budget	0001	135,571.44
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Budget Uses

Expenditure Budget	0002	135,571.44
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Add To Fund Balance	0003	0.00
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Fund Balance for Budget	TFS48	72,008.09
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Operating Reserve	0961	47,450.00
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Unreserved Fund Balance Reappropriated	0970	24,558.09
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Estimated Funding Sources

Interest Earnings	1510	0.00
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Other Revenue from Local Sources	1900	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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County Retirement Distribution	2240	111,013.35
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Total Estimated Revenues to Fund Adopted Budget	0004	135,571.44
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Estimated Revenues Exceeding Adopted Budget	0004a	0.00
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Budget Report

FY2011-12

30 Meagher

0569 White Sulphur Spgs Elem

Submit ID: 0569-80025292

17 Adult Education 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

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 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



Budget Report

FY2011-12

30 Meagher

0569 White Sulphur Spgs Elem

Submit ID: 0569-80025292

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



Budget Report

FY2011-12

30 Meagher

0569 White Sulphur Spgs Elem

Submit ID: 0569-80025292

28 Technology Fund

Adopted Budget 0001 34,502.11

Budget Uses

Expenditure Budget 0002 34,502.11

Add To Fund Balance 0003 0.00

Fund Balance for Budget TFS48 16,569.61

Operating Reserve 0961 0.00

Unreserved Fund Balance Reappropriated 0970 16,569.61

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 1,101.16

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 16,831.34

District Mills 999 2.92

Total Estimated Revenues to Fund Adopted Budget 0004 34,502.11

Estimated Revenues Exceeding Adopted Budget 0004a 0.00



Budget Report

FY2011-12

30 Meagher

0569 White Sulphur Spgs Elem

Submit ID: 0569-80025292

29 Flexibility 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

District Mills 999 0.00

Total Estimated Revenues to Fund Adopted Budget 0004 0.00

Estimated Revenues Exceeding Adopted Budget 0004a 0.00



Budget Report

FY2011-12

30 Meagher

0569 White Sulphur Spgs Elem

Submit ID: 0569-80025292

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



Budget Report

FY2011-12

Submit ID: 0569-80025292

30 Meagher

0569 White Sulphur Spgs Elem

61 Building Reserve Fund

Adopted Budget 0001 47,519.54

Budget Uses

Expenditure Budget 0002 47,519.54

Add To Fund Balance 0003 0.00

Fund Balance for Budget TFS48 35,780.87

Operating Reserve 0961 0.00

Unreserved Fund Balance Reappropriated 0970 35,780.87

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 3,738.67

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 8,000.00

District Mills 999 1.39

Total Estimated Revenues to Fund Adopted Budget 0004 47,519.54

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>
05/04/2004	80,000.00	10	56,000.00	8,000.00	8,000.00
Total				1110	8,000.00