



**Budget Report  
 FY2011-12  
 43 Roosevelt  
 0781 Wolf Point H S**

**Submit ID: 0781-84900441**

**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>	
<b>District:</b>	N/A	* 249	6,985,016

\* 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:** Cheri Nygard

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

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

**Chairperson, School Trustees:** Martin DeWitt

\_\_\_\_\_  
(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]
<b>01 General</b>	2,059,019.75	205,901.98	10%	10.00%	72,917.42	1,463,569.69	522,532.64	74.79
<b>10 Transportation</b>	100,000.00	20,000.00	20%	20.00%	54,569.16	25,172.57	20,258.27	2.90
<b>11 Bus Depreciation</b>	225,247.07	0.00	N/A	0.00%	174,613.07	0.00	50,634.00	7.25
<b>13 Tuition</b>	1,363.63		N/A		1,363.63	0.00	0.00	0.00
<b>14 Retirement</b>	350,000.00	122,500.00	35%	35.00%	180,661.32	169,338.68		
<b>17 Adult Education</b>	25,000.00	8,750.00	35%	35.00%	3,605.53	0.00	21,394.47	3.06
<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>	29,039.64	0.00	N/A	0.00%	26,928.63	2,111.01	0.00	0.00
<b>29 Flexibility</b>	13,083.44	0.00	N/A	0.00%	13,083.44	0.00	0.00	0.00
<b>61 Building Reserve</b>	287,755.34	0.00	N/A	0.00%	287,755.34	0.00	0.00	0.00
<b>Total of All Funds</b>	<b>3,090,508.87</b>	<b>357,151.98</b>			<b>815,497.54</b>	<b>1,660,191.95</b>	<b>614,819.38</b>	<b>88.00</b>

<b>50 Debt Service</b>								
<b>Tax</b>								
	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)		2,059,019.75
1. BASE Budget Limit	.....(V-A1)	1,678,959.96	
2. Over-BASE Budget	.....(V-A2)	380,059.79	

**Funding The BASE Budget:**

B. Direct State Aid	.....(V-B)		813,527.48
1. Direct State Aid Paid By State	.....(V-B1)	813,527.48	
2. Direct State Aid Paid By Non-Isolated District	.....(V-B2)	0.00	
C. Quality Educator	.....(V-C)		86,255.91
D. At Risk Student	.....(V-D)		15,050.30
E. Indian Education For All	.....(V-E)		5,079.60
F. American Indian Achievement Gap	.....(V-F)		33,600.00
G. Special Education Allowable Cost Payment	.....(V-G)		59,283.25
H. Remaining Fund Balance Available	.....(V-H)		72,917.42
I. Non-Levy Revenue	.....(V-I)		66,426.73
1. Actual Non-Levy Revenue	.....(V-I1)	1,709.64	
2. Anticipated Non-Levy Revenue	.....(V-I2)	64,717.09	
J. Other Non-Levy Revenue	.....(V-J)		0.00
K. BASE Levy Requirements	.....(V-K)		526,819.27
1. State Guaranteed Tax Base Aid	.....(V-K1)	384,346.42	
2.* District Property Tax Levy To Fund BASE (BASE Levy)	.....(V-K2)	142,472.85	
L. Subtotal of BASE Budget Revenue	.....(V-L)		1,678,959.96

**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)		20.38
T. Over-BASE Mills	.....(V-T)		54.41
U. Total General Fund Mills	.....(V-U)		74.79

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



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**01 General Fund**

Adopted Budget ..... 0001 2,059,019.75

**Budget Uses**

Expenditure Budget ..... 0002 2,059,019.75  
 Add To Fund Balance ..... 0003 0.00

**Estimated Funding Sources**

Unreserved Fund Balance Reappropriated ..... 0970 72,917.42  
 Direct State Aid ..... 3110 813,527.48  
 Quality Educator ..... 3111 86,255.91  
 At Risk Student ..... 3112 15,050.30  
 Indian Education For All ..... 3113 5,079.60  
 American Indian Achievement Gap ..... 3114 33,600.00  
 State Spec Ed Allowable Cost Pymt to Districts ..... 3115 59,283.25  
 State Guaranteed Tax Base Aid ..... 3120 384,346.42

**Actual Non-levy Revenue**

Tax Title and Property Sales ..... 1130 370.02  
 Interest Earnings ..... 1510 797.85  
 Revenue from Community Services Activities ..... 1800 0.00  
 Other Revenue from Local Sources ..... 1900 414.57  
 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 127.20  
 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 13,630.74  
 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)	142,472.85	
Over-BASE Levy .....	1110(c)	380,059.79	
District Tax Levy .....	1110		522,532.64
Total Estimated Revenues to Fund Adopted Budget .....	0004		2,059,019.75
Estimated Revenues Exceeding Adopted Budget .....	0004a		0.00



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**10 Transportation Fund**

Adopted Budget ..... 0001 100,000.00

**Budget Uses**

Expenditure Budget ..... 0002 100,000.00  
 Add To Fund Balance ..... 0003 0.00

**Transportation Schedule Data**

On-Schedule ..... 0005 21,875.29  
 Contingency ..... 0006 0.00  
 Over-Schedule ..... 0011 78,124.71

**Fund Balance for Budget** ..... TFS48 74,569.16  
 Operating Reserve ..... 0961 20,000.00  
 Unreserved Fund Balance Reappropriated ..... 0970 54,569.16

**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 10,937.64  
 State On-Schedule Trans Reimb ..... 3210 10,937.65  
 District Tax Levy ..... 1110 20,258.27  
 District Mills ..... 999 2.90  
 Total Estimated Revenues to Fund Adopted Budget ..... 0004 100,000.00  
 Estimated Revenues Exceeding Adopted Budget ..... 0004a 0.00



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**11 Bus Depreciation Fund**

Adopted Budget ..... 0001 225,247.07

**Budget Uses**

Expenditure Budget ..... 0002 225,247.07  
 Add To Fund Balance ..... 0003 0.00

**Fund Balance for Budget** ..... TFS48 174,613.07  
 Operating Reserve ..... 0961 0.00  
 Unreserved Fund Balance Reappropriated ..... 0970 174,613.07

**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 50,634.00  
 District Mills ..... 999 7.25  
 Total Estimated Revenues to Fund Adopted Budget ..... 0004 225,247.07

**Asset Information**

Asset ID	Year Of Purchase	Original Cost	Depreciated		Amount Depreciated
			Thru Last Year	20% Limit	
2004 MCI-J4500	2009	250,500.00	100,200.00	50,100.00	50,100.00
2008 Bluebird	2007	81,900.00	57,330.00	16,380.00	0.00
2006 Bluebird - Bus #2	2006	33,200.00	6,772.00	6,640.00	534.00
2005 Bluebird - Bus #5	2005	22,121.55	8,848.62	4,424.31	0.00
2003 Bluebird - Bus #1	2003	25,732.08	10,292.84	5,146.42	0.00
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
<b>Total</b>					<b>50,634.00</b>





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**13 Tuition Fund**

Adopted Budget .....	0001	1,363.63
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**Budget Uses**

Expenditure Budget .....	0002	1,363.63
Add To Fund Balance .....	0003	0.00

<b>Fund Balance for Budget</b> .....	TFS48	1,363.63
Unreserved Fund Balance Reappropriated .....	0970	1,363.63

**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	1,363.63
Estimated Revenues Exceeding Adopted Budget .....	0004a	0.00



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**14 Retirement Fund**

Adopted Budget .....	0001	350,000.00
<b>Budget Uses</b>		
Expenditure Budget .....	0002	350,000.00
Add To Fund Balance .....	0003	0.00
<b>Fund Balance for Budget</b> .....		
Operating Reserve .....	TFS48	303,161.32
Operating Reserve .....	0961	122,500.00
Unreserved Fund Balance Reappropriated .....	0970	180,661.32
<b>Estimated Funding Sources</b>		
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	169,338.68
Total Estimated Revenues to Fund Adopted Budget .....	0004	350,000.00
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 12,355.53

Operating Reserve ..... 0961 8,750.00

Unreserved Fund Balance Reappropriated ..... 0970 3,605.53

**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 21,394.47

District Mills ..... 999 3.06

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	29,039.64
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**Budget Uses**

Expenditure Budget .....	0002	29,039.64
Add To Fund Balance .....	0003	0.00

<b>Fund Balance for Budget</b> .....	TFS48	26,928.63
Operating Reserve .....	0961	0.00
Unreserved Fund Balance Reappropriated .....	0970	26,928.63

**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	2,111.01
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	29,039.64
Estimated Revenues Exceeding Adopted Budget .....	0004a	0.00



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**29 Flexibility Fund**

Adopted Budget .....	0001	13,083.44
<b>Budget Uses</b>		
Expenditure Budget .....	0002	13,083.44
Add To Fund Balance .....	0003	0.00
<b>Fund Balance for Budget</b> .....	TFS48	13,083.44
Operating Reserve .....	0961	0.00
Unreserved Fund Balance Reappropriated .....	0970	13,083.44
<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	13,083.44
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 287,755.34

**Budget Uses**

Expenditure Budget ..... 0002 287,755.34

Add To Fund Balance ..... 0003 0.00

**Fund Balance for Budget** ..... TFS48 287,755.34

Operating Reserve ..... 0961 0.00

Unreserved Fund Balance Reappropriated ..... 0970 287,755.34

**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 287,755.34