



**Budget Report
 FY2012-13
 56 Yellowstone
 0966 Billings H S**

Submit ID: 0966-28482749

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:	N/A	5,278	235,345,707

* 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:

Leo Hudetz

(Signature)

(Date)

Chairperson, School Trustees:

Teresa Stroebe

(Signature)

(Date)

County Superintendent:

Max R. Lenington

(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	37,038,692.66	1,274,510.87	10%	3.44%	0.00	24,539,839.48	12,498,853.18	53.11
10 Transportation	1,903,764.00	380,752.80	20%	20.00%	130,716.87	642,796.76	1,130,250.37	4.80
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	400,000.00		N/A		638.82	0.00	399,361.18	1.70
14 Retirement	5,500,000.00	1,056,684.89	35%	19.21%	0.00	5,500,000.00		
17 Adult Education	1,600,000.00	560,000.00	35%	35.00%	272,053.45	340,000.00	987,946.55	4.20
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,254,029.05	0.00	N/A	0.00%	117,988.85	36,581.20	1,099,459.00	4.67
29 Flexibility	450,389.34	0.00	N/A	0.00%	222,833.01	227,556.33	0.00	0.00
61 Building Reserve	287,724.37	0.00	N/A	0.00%	287,724.37	0.00	0.00	0.00
Total of All Funds	48,434,599.42	3,271,948.56			1,031,955.37	31,286,773.77	16,115,870.28	68.48

50 Debt Service								
Tax								
HSBond	1,214,380.36	0.00	20-9-438	0.00%	167,635.01	595,502.85	451,242.50	1.92



Budget Report
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PART V. General Fund Worksheet

General Fund Budget:

A. Adopted General Fund Budget(V-A)		37,038,692.66
1. BASE Budget Limit	.....(V-A1)	29,709,663.60	
2. Over-BASE Budget	.....(V-A2)	7,329,029.06	

Funding The BASE Budget:

B. Direct State Aid	.....(V-B)		14,574,269.16
1. Direct State Aid Paid By State	.....(V-B1)	14,574,269.16	
2. Direct State Aid Paid By Non-Isolated District	.....(V-B2)	0.00	
C. Quality Educator	.....(V-C)		1,032,327.04
D. At Risk Student	.....(V-D)		128,315.91
E. Indian Education For All	.....(V-E)		107,671.20
F. American Indian Achievement Gap	.....(V-F)		110,200.00
G. Special Education Allowable Cost Payment	.....(V-G)		1,605,318.75
H. Remaining Fund Balance Available	.....(V-H)		0.00
I. Non-Levy Revenue	.....(V-I)		1,989,542.16
1. Actual Non-Levy Revenue	.....(V-I1)	6,357.89	
2. Anticipated Non-Levy Revenue	.....(V-I2)	1,983,184.27	
J. Other Non-Levy Revenue	.....(V-J)		0.00
K. BASE Levy Requirements	.....(V-K)		10,162,019.38
1. State Guaranteed Tax Base Aid	.....(V-K1)	4,935,195.26	
2.* District Property Tax Levy To Fund BASE (BASE Levy)	.....(V-K2)	5,226,824.12	
L. Subtotal of BASE Budget Revenue	.....(V-L)		29,709,663.60

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)		57,000.00
1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	.....(V-N1)	0.00	
2. Tuition	.....(V-N2)	57,000.00	
O. District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)	.....(V-O)		7,272,029.06
P. Subtotal of Over-BASE Revenue	.....(V-P)		7,329,029.06

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)		22.21
T. Over-BASE Mills	.....(V-T)		30.90
U. Total General Fund Mills	.....(V-U)		53.11

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



Budget Report
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56 Yellowstone
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01 General Fund

Adopted Budget 0001 37,038,692.66

Budget Uses

Expenditure Budget 0002 37,038,692.66
 Add To Fund Balance 0003 0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated 0970 0.00
 Direct State Aid 3110 14,574,269.16
 Quality Educator 3111 1,032,327.04
 At Risk Student 3112 128,315.91
 Indian Education For All 3113 107,671.20
 American Indian Achievement Gap 3114 110,200.00
 State Spec Ed Allowable Cost Pymt to Districts 3115 1,605,318.75
 State Guaranteed Tax Base Aid 3120 4,935,195.26

Actual Non-levy Revenue

Tax Title and Property Sales 1130 0.00
 Interest Earnings 1510 6,357.89
 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 1,859,681.08
 State Combined Fund School Block Grant 3445 0.00
 SB372 Block Grant Reimbursement 3446 123,503.19
 SB372 Combined Block Grant Reimbursement 3447 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 57,000.00
 Tuition from Schl Dists Within State 1320 0.00
 Tuition from Schl Dists Outside State 1330 0.00



Budget Report
FY2012-13
56 Yellowstone
0966 Billings H S

Submit ID: 0966-28482749

01 General Fund

State Tuition for State Placement 3117 0.00

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) 5,226,824.12
 Over-BASE Levy 1110(c) 7,272,029.06
 District Tax Levy 1110 12,498,853.18
 Total Estimated Revenues to Fund Adopted Budget 0004 37,038,692.66
 Estimated Revenues Exceeding Adopted Budget 0004a 0.00



Budget Report
FY2012-13
56 Yellowstone
0966 Billings H S

Submit ID: 0966-28482749

10 Transportation Fund

Adopted Budget 0001 1,903,764.00

Budget Uses

Expenditure Budget 0002 1,903,764.00
 Add To Fund Balance 0003 0.00

Transportation Schedule Data

On-Schedule 0005 570,000.00
 Contingency 0006 0.00
 Over-Schedule 0011 1,333,764.00

Fund Balance for Budget TFS48 511,469.67
 Operating Reserve 0961 380,752.80
 Unreserved Fund Balance Reappropriated 0970 130,716.87

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 58,388.82
 State Combined Fund School Block Grant 3445 0.00
 SB372 Block Grant Reimbursement 3446 14,407.94
 SB372 Combined Block Grant Reimbursement 3447 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 285,000.00
 State On-Schedule Trans Reimb 3210 285,000.00
 District Tax Levy 1110 1,130,250.37
 District Mills 999 4.80
 Total Estimated Revenues to Fund Adopted Budget 0004 1,903,764.00
 Estimated Revenues Exceeding Adopted Budget 0004a 0.00



Budget Report
FY2012-13
56 Yellowstone
0966 Billings H S

Submit ID: 0966-28482749

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		
Operating Reserve	TFS48	0.00
Unreserved Fund Balance Reappropriated	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
SB372 Combined Block Grant Reimbursement	3447	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



Budget Report
FY2012-13
56 Yellowstone
0966 Billings H S

Submit ID: 0966-28482749

13 Tuition Fund

Adopted Budget 0001 400,000.00

Budget Uses

Expenditure Budget 0002 400,000.00

Add To Fund Balance 0003 0.00

Fund Balance for Budget TFS48 638.82

Unreserved Fund Balance Reappropriated 0970 638.82

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

SB372 Combined Block Grant Reimbursement 3447 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 399,361.18

District Mills 999 1.70

Total Estimated Revenues to Fund Adopted Budget 0004 400,000.00

Estimated Revenues Exceeding Adopted Budget 0004a 0.00



Budget Report
FY2012-13
56 Yellowstone
0966 Billings H S

Submit ID: 0966-28482749

14 Retirement Fund

Adopted Budget	0001	5,500,000.00
Budget Uses		
Expenditure Budget	0002	5,500,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget		
Operating Reserve	TFS48	1,056,684.89
Operating Reserve	0961	1,056,684.89
Unreserved Fund Balance Reappropriated	0970	0.00
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	5,500,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,500,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report
FY2012-13
56 Yellowstone
0966 Billings H S

Submit ID: 0966-28482749

17 Adult Education Fund

Adopted Budget	0001	1,600,000.00
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Budget Uses

Expenditure Budget	0002	1,600,000.00
Add To Fund Balance	0003	0.00

Fund Balance for Budget	TFS48	832,053.45
Operating Reserve	0961	560,000.00
Unreserved Fund Balance Reappropriated	0970	272,053.45

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	340,000.00
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
SB372 Combined Block Grant Reimbursement	3447	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	987,946.55
District Mills	999	4.20
Total Estimated Revenues to Fund Adopted Budget	0004	1,600,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report
FY2012-13
56 Yellowstone
0966 Billings H S

Submit ID: 0966-28482749

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
 SB372 Combined Block Grant Reimbursement 3447 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
FY2012-13
56 Yellowstone
0966 Billings H S

Submit ID: 0966-28482749

28 Technology Fund

Adopted Budget 0001 1,254,029.05

Budget Uses

Expenditure Budget 0002 1,254,029.05

Add To Fund Balance 0003 0.00

Fund Balance for Budget TFS48 117,988.85

Operating Reserve 0961 0.00

Unreserved Fund Balance Reappropriated 0970 117,988.85

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 36,581.20

State Payment in Lieu of Taxes - FWP 3302 0.00

State Combined Fund School Block Grant 3445 0.00

SB372 Combined Block Grant Reimbursement 3447 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 1,099,459.00

District Mills 999 4.67

Total Estimated Revenues to Fund Adopted Budget 0004 1,254,029.05

Estimated Revenues Exceeding Adopted Budget 0004a 0.00



Budget Report
FY2012-13
56 Yellowstone
0966 Billings H S

Submit ID: 0966-28482749

29 Flexibility Fund

Adopted Budget 0001 450,389.34

Budget Uses

Expenditure Budget 0002 450,389.34

Add To Fund Balance 0003 0.00

Fund Balance for Budget TFS48 222,833.01

Operating Reserve 0961 0.00

Unreserved Fund Balance Reappropriated 0970 222,833.01

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 201,824.58

SB372 Combined Block Grant Reimbursement 3447 25,731.75

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 450,389.34

Estimated Revenues Exceeding Adopted Budget 0004a 0.00



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Submit ID: 0966-28482749

**50 Debt Service Fund
Jurisdiction HSBond**

Taxable Value		235,347,764.00
Adopted Budget	0001	1,214,380.36

Budget Uses

Expenditure Budget	0002	704,240.41
Add To Fund Balance	0003	510,139.95
Fund Balance for Budget	TFS48	641,385.01
Fund Balance In Sinking Fund	0960	473,750.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	167,635.01

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
SB372 Combined Block Grant Reimbursement	3447	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	595,502.85
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	451,242.50
Jurisdiction Mills	999	1.92
Total Estimated Revenues to Fund Adopted Budget	0004	1,214,380.36
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding		Agent Fees	
				6/30/13	Principal Interest		
High School Bond	07/12/2012	06/15/2032	3,780,000.00	3,591,000.00	189,000.00	41,533.80	500.00
High School Bond	02/01/2011	06/15/2027	7,580,000.00	6,633,543.39	472,706.61	0.00	500.00

Total Bond Requirements		704,240.41
Total Debt Service Requirements	0002	704,240.41



Budget Report
FY2012-13
56 Yellowstone
0966 Billings H S

Submit ID: 0966-28482749

61 Building Reserve Fund

Adopted Budget	0001	287,724.37
Budget Uses		
Expenditure Budget	0002	287,724.37
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	287,724.37
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	287,724.37
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
SB372 Combined Block Grant Reimbursement	3447	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	287,724.37