



**Budget Report  
FY2012-13  
21 Hill  
0426 Box Elder H S**

**Submit ID: 0426-23272380**

**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	96	1,023,315

\* 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:** Alvina Friede

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

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

**Chairperson, School Trustees:** Barbara Friede

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

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

**County Superintendent:** Diane McLean

\_\_\_\_\_  
(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>	813,104.42	81,630.44	10%	10.04%	18,987.63	767,834.90	26,281.89	25.67
<b>10 Transportation</b>	140,000.00	27,870.19	20%	19.91%	0.00	75,105.00	64,895.00	63.42
<b>11 Bus Depreciation</b>	144,148.23	0.00	N/A	0.00%	84,656.73	0.00	59,491.50	58.14
<b>13 Tuition</b>	4,000.00		N/A		42.74	0.00	3,957.26	3.87
<b>14 Retirement</b>	127,508.19	0.00	35%	0.00%	0.00	127,508.19		
<b>17 Adult Education</b>	10,000.00	3,500.00	35%	35.00%	3,848.95	0.00	6,151.05	6.01
<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>	1,001.17	0.00	N/A	0.00%	0.00	1,001.17	0.00	0.00
<b>29 Flexibility</b>	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
<b>61 Building Reserve</b>	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
<b>Total of All Funds</b>	1,239,762.01	113,000.63			107,536.05	971,449.26	160,776.70	157.11

<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)		813,104.42
1. BASE Budget Limit	.....(V-A1)	813,104.42	
2. Over-BASE Budget	.....(V-A2)	0.00	

**Funding The BASE Budget:**

B. Direct State Aid	.....(V-B)		394,994.23
1. Direct State Aid Paid By State	.....(V-B1)	394,994.23	
2. Direct State Aid Paid By Non-Isolated District	.....(V-B2)	0.00	
C. Quality Educator	.....(V-C)		37,596.08
D. At Risk Student	.....(V-D)		5,616.94
E. Indian Education For All	.....(V-E)		1,958.40
F. American Indian Achievement Gap	.....(V-F)		18,800.00
G. Special Education Allowable Cost Payment	.....(V-G)		28,776.19
H. Remaining Fund Balance Available	.....(V-H)		18,987.63
I. Non-Levy Revenue	.....(V-I)		11,276.82
1. Actual Non-Levy Revenue	.....(V-I1)	286.11	
2. Anticipated Non-Levy Revenue	.....(V-I2)	10,990.71	
J. Other Non-Levy Revenue	.....(V-J)		0.00
K. BASE Levy Requirements	.....(V-K)		295,098.13
1. State Guaranteed Tax Base Aid	.....(V-K1)	268,816.24	
2.* District Property Tax Levy To Fund BASE (BASE Levy)	.....(V-K2)	26,281.89	
L. Subtotal of BASE Budget Revenue	.....(V-L)		813,104.42

**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)		0.00
P. Subtotal of Over-BASE Revenue	.....(V-P)		0.00

**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)		25.67
T. Over-BASE Mills	.....(V-T)		0.00
U. Total General Fund Mills	.....(V-U)		25.67

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



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**01 General Fund**

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Adopted Budget .....	0001	813,104.42
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**Budget Uses**

Expenditure Budget .....	0002	813,104.42
Add To Fund Balance .....	0003	0.00

**Estimated Funding Sources**

Unreserved Fund Balance Reappropriated .....	0970	18,987.63
Direct State Aid .....	3110	394,994.23
Quality Educator .....	3111	37,596.08
At Risk Student .....	3112	5,616.94
Indian Education For All .....	3113	1,958.40
American Indian Achievement Gap .....	3114	18,800.00
State Spec Ed Allowable Cost Pymt to Districts .....	3115	28,776.19
State Guaranteed Tax Base Aid .....	3120	268,816.24

**Actual Non-levy Revenue**

Tax Title and Property Sales .....	1130	0.00
Interest Earnings .....	1510	86.11
Revenue from Community Services Activities .....	1800	0.00
Other Revenue from Local Sources .....	1900	200.00
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	5,759.32
State Combined Fund School Block Grant .....	3445	4,141.34
SB372 Block Grant Reimbursement .....	3446	325.11
SB372 Combined Block Grant Reimbursement .....	3447	764.94
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



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**01 General Fund**

**Submit ID: 0426-23272380**

State Tuition for State Placement .....	3117	0.00
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**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)	26,281.89
Over-BASE Levy .....	1110(c)	0.00
District Tax Levy .....	1110	26,281.89
 Total Estimated Revenues to Fund Adopted Budget .....	 0004	 813,104.42
Estimated Revenues Exceeding Adopted Budget .....	0004a	0.00



**Budget Report**  
**FY2012-13**  
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**Submit ID: 0426-23272380**

**10 Transportation Fund**

Adopted Budget ..... 0001 140,000.00

**Budget Uses**

Expenditure Budget ..... 0002 140,000.00  
 Add To Fund Balance ..... 0003 0.00

**Transportation Schedule Data**

On-Schedule ..... 0005 64,854.00  
 Contingency ..... 0006 6,485.40  
 Over-Schedule ..... 0011 68,660.60

**Fund Balance for Budget** ..... TFS48 27,870.19  
 Operating Reserve ..... 0961 27,870.19  
 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 3,198.67  
 State Combined Fund School Block Grant ..... 3445 0.00  
 SB372 Block Grant Reimbursement ..... 3446 566.93  
 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 35,669.70  
 State On-Schedule Trans Reimb ..... 3210 35,669.70  
 District Tax Levy ..... 1110 64,895.00  
 District Mills ..... 999 63.42  
 Total Estimated Revenues to Fund Adopted Budget ..... 0004 140,000.00  
 Estimated Revenues Exceeding Adopted Budget ..... 0004a 0.00



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**11 Bus Depreciation Fund**

Adopted Budget ..... 0001 144,148.23

**Budget Uses**

Expenditure Budget ..... 0002 80,647.23  
 Add To Fund Balance ..... 0003 63,501.00

**Fund Balance for Budget** ..... TFS48 84,656.73  
 Operating Reserve ..... 0961 0.00  
 Unreserved Fund Balance Reappropriated ..... 0970 84,656.73

**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 59,491.50  
 District Mills ..... 999 58.14  
 Total Estimated Revenues to Fund Adopted Budget ..... 0004 144,148.23

**Asset Information**

Asset ID	Year Of Purchase	Original Cost	Depreciated	20% Limit	Amount
			Thru Last Year		Depreciated
2012 Blue Bird	2012	62,200.00	0.00	12,440.00	12,440.00
2011 Blue Bird	2011	48,850.00	9,770.00	9,770.00	9,770.00
1999 Chevrolet Bus	2010	5,485.00	2,194.00	1,097.00	1,097.00
2009 Blue Bird	2010	53,500.00	21,400.00	10,700.00	10,700.00
2009 Bluebird Bus	2009	59,750.00	35,850.00	11,950.00	11,950.00
2008 BLUE BIRD ALL AMERICAN	2008	46,922.50	37,538.00	9,384.50	9,384.50
2005 Bluebird	2005	41,500.00	58,100.00	8,300.00	4,150.00
2003 Bluebird Bus	2004	36,500.00	54,750.00	NA	NA
2004 Bluebird Bus	2004	45,500.00	68,250.00	NA	NA
2004 BLUEBIRD	2003	38,750.00	58,125.00	NA	NA
2001 BLUE BIRD	2001	34,750.00	52,125.00	NA	NA
2000 BLUE BIRD	1999	31,975.00	47,962.50	NA	NA
<b>Total</b>					59,491.50





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**13 Tuition Fund**

Adopted Budget ..... 0001 4,000.00

**Budget Uses**

Expenditure Budget ..... 0002 3,957.26

Add To Fund Balance ..... 0003 42.74

**Fund Balance for Budget** ..... TFS48 42.74

Unreserved Fund Balance Reappropriated ..... 0970 42.74

**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 3,957.26

District Mills ..... 999 3.87

Total Estimated Revenues to Fund Adopted Budget ..... 0004 4,000.00

Estimated Revenues Exceeding Adopted Budget ..... 0004a 0.00



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**14 Retirement Fund**

Adopted Budget .....	0001	127,508.19
<b>Budget Uses</b>		
Expenditure Budget .....	0002	127,508.19
Add To Fund Balance .....	0003	0.00
<b>Fund Balance for Budget</b> .....		
Operating Reserve .....	TFS48	0.00
Unreserved Fund Balance Reappropriated .....	0961	0.00
Unreserved Fund Balance Reappropriated .....	0970	0.00
<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	127,508.19
Total Estimated Revenues to Fund Adopted Budget .....	0004	127,508.19
Estimated Revenues Exceeding Adopted Budget .....	0004a	0.00



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**FY2012-13**  
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**Submit ID: 0426-23272380**

**17 Adult Education Fund**

Adopted Budget .....	0001	10,000.00
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**Budget Uses**

Expenditure Budget .....	0002	10,000.00
Add To Fund Balance .....	0003	0.00

<b>Fund Balance for Budget</b> .....	TFS48	7,348.95
Operating Reserve .....	0961	3,500.00
Unreserved Fund Balance Reappropriated .....	0970	3,848.95

**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
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	6,151.05
District Mills .....	999	6.01
Total Estimated Revenues to Fund Adopted Budget .....	0004	10,000.00
Estimated Revenues Exceeding Adopted Budget .....	0004a	0.00



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**FY2012-13**  
**21 Hill**  
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**Submit ID: 0426-23272380**

**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



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**Submit ID: 0426-23272380**

**28 Technology Fund**

Adopted Budget ..... 0001 1,001.17

**Budget Uses**

Expenditure Budget ..... 0002 1,001.17  
 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 Technology Aid ..... 3281 1,001.17  
 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 0.00  
 District Mills ..... 999 0.00  
 Total Estimated Revenues to Fund Adopted Budget ..... 0004 1,001.17  
 Estimated Revenues Exceeding Adopted Budget ..... 0004a 0.00



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**FY2012-13**  
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**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

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 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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**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

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

Total Estimated Revenues to Fund Adopted Budget ..... 0004 0.00

Estimated Revenues Exceeding Adopted Budget ..... 0004a 0.00



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**Submit ID: 0426-23272380**

**61 Building Reserve Fund**

Adopted Budget .....	0001	0.00
<b>Budget Uses</b>		
Expenditure Budget .....	0002	0.00
Add To Fund Balance .....	0003	0.00
<b>Fund Balance for Budget</b> .....		
Operating Reserve .....	TFS48	0.00
Unreserved Fund Balance Reappropriated .....	0961	0.00
Unreserved Fund Balance Reappropriated .....	0970	0.00
<b>Estimated Funding Sources</b>		
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	0.00