



**Budget Report  
 FY2012-13  
 22 Jefferson  
 0454 Whitehall H S**

**Submit ID: 0454-96851208**

**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**

	ANB		Taxable Valuation
	EL	HS	
<b>District:</b>	N/A	* 167	9,738,157
<i>* indicates that the 3 year average ANB was used to calculate the budget limitations</i>			
<b>Joint District Distribution:</b>			
<i>(Used for county retirement calculations)</i>			
<b>Located - 22 Jefferson</b>	N/A	158	8,713,778
<b>Non-located - 28 Madison</b>	N/A	8	944,844
<b>Non-located - 47 Silver Bow</b>	N/A	1	79,535

**The final budget is approved as set forth in this document.**

**Certification**

**District Clerk:** Sylvia Larson

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

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

**Chairperson, School Trustees:** Reid Noyes

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

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

**County Superintendent:** Garry Pace

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

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

**Chairperson, County Commissioners:**

\_\_\_\_\_  
 (Print)

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

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

**Name of Contact:**

\_\_\_\_\_  
 (Print)

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

\_\_\_\_\_  
 (Phone)



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**22 Jefferson**  
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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>	1,244,415.90	124,441.59	10%	10.00%	21,409.94	980,608.09	242,397.87	24.88
<b>10 Transportation</b>	144,922.80	3,892.38	20%	2.69%	1,362.38	61,500.19	82,060.23	8.43
<b>11 Bus Depreciation</b>	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
<b>13 Tuition</b>	0.00		N/A		0.00	0.00	0.00	0.00
<b>14 Retirement</b>	142,154.00	49,753.90	35%	35.00%	3,871.46	138,282.54		
<b>17 Adult Education</b>	8,530.62	0.00	35%	0.00%	8,530.62	0.00	0.00	0.00
<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>	24,849.13	0.00	N/A	0.00%	0.00	4,749.13	20,100.00	2.06
<b>29 Flexibility</b>	16,099.93	0.00	N/A	0.00%	16,099.93	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>	1,580,972.38	178,087.87			51,274.33	1,185,139.95	344,558.10	35.37

<b>50 Debt Service</b>								
<b>Tax</b>								
2	0.00	0.00	20-9-438	0.00%	851.01	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)		1,244,415.90
1. BASE Budget Limit	.....(V-A1)	1,162,608.41	
2. Over-BASE Budget	.....(V-A2)	81,807.49	

**Funding The BASE Budget:**

B. Direct State Aid	.....(V-B)		599,110.75
1. Direct State Aid Paid By State	.....(V-B1)	599,110.75	
2. Direct State Aid Paid By Non-Isolated District	.....(V-B2)	0.00	
C. Quality Educator	.....(V-C)		45,334.93
D. At Risk Student	.....(V-D)		4,042.58
E. Indian Education For All	.....(V-E)		3,406.80
F. American Indian Achievement Gap	.....(V-F)		2,600.00
G. Special Education Allowable Cost Payment	.....(V-G)		22,819.76
H. Remaining Fund Balance Available	.....(V-H)		21,409.94
I. Non-Levy Revenue	.....(V-I)		102,797.59
1. Actual Non-Levy Revenue	.....(V-I1)	2,311.91	
2. Anticipated Non-Levy Revenue	.....(V-I2)	100,485.68	
J. Other Non-Levy Revenue	.....(V-J)		0.00
K. BASE Levy Requirements	.....(V-K)		361,086.06
1. State Guaranteed Tax Base Aid	.....(V-K1)	200,495.68	
2.* District Property Tax Levy To Fund BASE (BASE Levy)	.....(V-K2)	160,590.38	
L. Subtotal of BASE Budget Revenue	.....(V-L)		1,162,608.41

**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)		81,807.49
P. Subtotal of Over-BASE Revenue	.....(V-P)		81,807.49

**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)		16.48
T. Over-BASE Mills	.....(V-T)		8.40
U. Total General Fund Mills	.....(V-U)		24.88

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



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**01 General Fund**

Adopted Budget ..... 0001 1,244,415.90

**Budget Uses**

Expenditure Budget ..... 0002 1,244,415.90  
 Add To Fund Balance ..... 0003 0.00

**Estimated Funding Sources**

Unreserved Fund Balance Reappropriated ..... 0970 21,409.94  
 Direct State Aid ..... 3110 599,110.75  
 Quality Educator ..... 3111 45,334.93  
 At Risk Student ..... 3112 4,042.58  
 Indian Education For All ..... 3113 3,406.80  
 American Indian Achievement Gap ..... 3114 2,600.00  
 State Spec Ed Allowable Cost Pymt to Districts ..... 3115 22,819.76  
 State Guaranteed Tax Base Aid ..... 3120 200,495.68

**Actual Non-levy Revenue**

Tax Title and Property Sales ..... 1130 0.00  
 Interest Earnings ..... 1510 603.30  
 Revenue from Community Services Activities ..... 1800 0.00  
 Other Revenue from Local Sources ..... 1900 1,708.61  
 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 98,082.18  
 State Combined Fund School Block Grant ..... 3445 0.00  
 SB372 Block Grant Reimbursement ..... 3446 2,403.50  
 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 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**

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) 160,590.38  
 Over-BASE Levy ..... 1110(c) 81,807.49  
 District Tax Levy ..... 1110 242,397.87  
 Total Estimated Revenues to Fund Adopted Budget ..... 0004 1,244,415.90  
 Estimated Revenues Exceeding Adopted Budget ..... 0004a 0.00



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**10 Transportation Fund**

Adopted Budget .....	0001	144,922.80
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**Budget Uses**

Expenditure Budget .....	0002	136,922.80
Add To Fund Balance .....	0003	8,000.00

**Transportation Schedule Data**

On-Schedule .....	0005	50,230.66
Contingency .....	0006	5,023.07
Over-Schedule .....	0011	89,669.07

**Fund Balance for Budget**

Operating Reserve .....	TFS48	5,254.76
Unreserved Fund Balance Reappropriated .....	0961	3,892.38
	0970	1,362.38

**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	5,478.75
State Combined Fund School Block Grant .....	3445	0.00
SB372 Block Grant Reimbursement .....	3446	767.71
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	27,626.86
State On-Schedule Trans Reimb .....	3210	27,626.87
District Tax Levy .....	1110	82,060.23
District Mills .....	999	8.43
Total Estimated Revenues to Fund Adopted Budget .....	0004	144,922.80
Estimated Revenues Exceeding Adopted Budget .....	0004a	0.00



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**11 Bus Depreciation 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
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





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**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

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 0.00

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



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**14 Retirement Fund**

Adopted Budget .....	0001	142,154.00
<b>Budget Uses</b>		
Expenditure Budget .....	0002	142,154.00
Add To Fund Balance .....	0003	0.00
<b>Fund Balance for Budget</b> .....		
Operating Reserve .....	TFS48	53,625.36
Operating Reserve .....	0961	49,753.90
Unreserved Fund Balance Reappropriated .....	0970	3,871.46
<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	138,282.54
Total Estimated Revenues to Fund Adopted Budget .....	0004	142,154.00
Estimated Revenues Exceeding Adopted Budget .....	0004a	0.00



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**17 Adult Education Fund**

Adopted Budget .....	0001	8,530.62
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**Budget Uses**

Expenditure Budget .....	0002	8,530.62
Add To Fund Balance .....	0003	0.00

<b>Fund Balance for Budget</b> .....	TFS48	8,530.62
Operating Reserve .....	0961	0.00
Unreserved Fund Balance Reappropriated .....	0970	8,530.62

**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	0.00
District Mills .....	999	0.00
Total Estimated Revenues to Fund Adopted Budget .....	0004	8,530.62
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  
 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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**28 Technology Fund**

Adopted Budget ..... 0001 24,849.13

**Budget Uses**

Expenditure Budget ..... 0002 24,849.13

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 1,431.51

State Payment in Lieu of Taxes - FWP ..... 3302 0.00

State Combined Fund School Block Grant ..... 3445 3,114.64

SB372 Combined Block Grant Reimbursement ..... 3447 202.98

Montana Oil and Gas Tax ..... 3460 0.00

Other Revenue ..... 9100 0.00

Residual Equity Transfers In ..... 9710 0.00

District Tax Levy ..... 1110 20,100.00

District Mills ..... 999 2.06

Total Estimated Revenues to Fund Adopted Budget ..... 0004 24,849.13

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



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**29 Flexibility Fund**

Adopted Budget ..... 0001 16,099.93

**Budget Uses**

Expenditure Budget ..... 0002 16,099.93

Add To Fund Balance ..... 0003 0.00

**Fund Balance for Budget** ..... TFS48 16,099.93

Operating Reserve ..... 0961 0.00

Unreserved Fund Balance Reappropriated ..... 0970 16,099.93

**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 16,099.93

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



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**50 Debt Service Fund**  
**Jurisdiction 2**

Taxable Value .....		8,713,778.00
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> .....	TFS48	851.01
Fund Balance In Sinking Fund .....	0960	0.00
Operating Reserve .....	0961	0.00
Unreserved Fund Balance Reappropriated .....	0970	851.01
<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
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
Jurisdiction Mills .....	999	0.00
Total Estimated Revenues to Fund Adopted Budget .....	0004	0.00
Estimated Revenues Exceeding Adopted Budget .....	0004a	851.01



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**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