



**Budget Report
 FY2007-08
 03 Blaine
 0048 Bear Paw Elem**

Submit ID: 0048-51934101

Due Dates:

*Board of Trustees adopts Final Budget on or before August 15th (MCA 20-9-131)
 Board of Trustees transmits to County Supt. within 5 days (MCA 20-9-131)
 County Supt. transmits to County Commissioners, their approval needed by the 4th Monday in August (MCA 20-9-142)
 County Supt. transmits to Office of Public Instruction on or before the 2nd Monday in September (MCA 20-9-134)*

	District ANB And Taxable Valuation		Taxable Valuation
	<u>EL</u>	<u>HS</u>	
District:	9	N/A	2,197,669

* 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:

Blanche Kellam

(Signature)

(Date)

Chairperson, School Trustees:

Gordon Young

(Signature)

(Date)

County Superintendent:

Carol Elliot

(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	61,068.62	10,000.00	10%	16.38%	12,360.05	36,062.00	12,646.57	5.75
10 Transportation	3,603.60	195.02	20%	5.41%	0.00	3,603.60	0.00	0.00
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	2,574.98		N/A		2,574.98	0.00	0.00	0.00
14 Retirement	4,800.00	1,529.81	35%	31.87%	0.00	4,800.00		
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	534.55	0.00	N/A	0.00%	469.07	65.48	0.00	0.00
29 Flexibility	28,648.78	0.00	N/A	0.00%	28,648.78	0.00	0.00	0.00
61 Building Reserve	27.57	0.00	N/A	0.00%	27.57	0.00	0.00	0.00
Total of All Funds	101,258.10	11,724.83			44,080.45	44,531.08	12,646.57	5.75

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



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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 BEAR PAW K-8 9

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

A.	Direct State Aid	(I-A)	27,934.73
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,151.37
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	183.60
F.	American Indian Achievement Gap	(I-F)	0.00
G.	State Spec Ed Allowable Cost Pymt to Districts	(I-G)	1,295.01
H.	State Special Education Related-Services Payment To Coop	(I-H)	431.64
I.	District GTB Subsidy Per Elementary Base Mill	(I-I)	0.00
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)	8
B.	BASE Budget Limit	(II-B)	49,047.57
C.	Maximum Budget Limit	(II-C)	60,854.70
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	55,500.01

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	55,315.68
H.	Maximum Budget Limit	(II-H)	68,418.77
I.	Highest Budget Without a Vote	(II-I)	55,323.41
J.	Highest Budget	(II-J)	68,418.77
K.	Highest Voted Amount	(II-K)	13,095.36
L.	Amount Approved on Ballot by Voters	(II-L)	5,752.94
M.	Adopted Budget	(II-M)	61,068.62

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

A.	Operating Reserve (961)	(III-A)	10,000.00
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)	12,360.05
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-C1)	7.73
	2. Remaining Fund Balance Available (970b)	(III-C2)	12,352.32
D.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-D)	22,360.05



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PART V. General Fund Worksheet

General Fund Budget:

A. Adopted General Fund Budget_____	(V-A)		61,068.62
1. BASE Budget Limit_____	(V-A1)	55,315.68	
2. Over-BASE Budget_____	(V-A2)	5,752.94	

Funding The BASE Budget:

B. Direct State Aid_____	(V-B)		27,934.73
1. Direct State Aid Paid By State_____	(V-B1)	27,934.73	
2. Direct State Aid Paid By Non-Isolated District_____	(V-B2)	0.00	
C. Quality Educator_____	(V-C)		3,151.37
D. At Risk Student_____	(V-D)		0.00
E. Indian Education For All_____	(V-E)		183.60
F. American Indian Achievement Gap_____	(V-F)		0.00
G. Special Education Allowable Cost Payment_____	(V-G)		1,295.01
H. Remaining Fund Balance Available_____	(V-H)		12,352.32
I. Non-Levy Revenue_____	(V-I)		3,497.29
1. Actual Non-Levy Revenue_____	(V-I1)	2,014.42	
2. Anticipated Non-Levy Revenue_____	(V-I2)	1,482.87	
J. Other Non-Levy Revenue_____	(V-J)		0.00
K. BASE Levy Requirements_____	(V-K)		6,901.36
1. State Guaranteed Tax Base Aid_____	(V-K1)	0.00	
2.* District Property Tax Levy To Fund BASE (BASE Levy)_____	(V-K2)	6,901.36	
L. Subtotal of BASE Budget Revenue_____	(V-L)		55,315.68

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)		7.73
1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)_____	(V-N1)	7.73	
2. Tuition_____	(V-N2)	0.00	
O. District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)_____	(V-O)		5,745.21
P. Subtotal of Over-BASE Revenue_____	(V-P)		5,752.94

Mill Levies:

Q. District Non-Isolated Mills_____	(V-Q)		0.00
R. BASE Mills - Elementary_____	(V-R)		3.14
S. BASE Mills - High School_____	(V-S)		0.00
T. Over-BASE Mills_____	(V-T)		2.61
U. Total General Fund Mills_____	(V-U)		5.75

* 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	61,068.62
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Budget Uses

Expenditure Budget_____	0002	61,068.62
Add To Fund Balance_____	0003	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated_____	0970	12,360.05
Direct State Aid_____	3110	27,934.73
Quality Educator_____	3111	3,151.37
At Risk Student_____	3112	0.00
Indian Education For All_____	3113	183.60
American Indian Achievement Gap_____	3114	0.00
State Spec Ed Allowable Cost Pymt to Districts_____	3115	1,295.01
State Guaranteed Tax Base Aid_____	3120	0.00

Actual Non-levy Revenue

Tax Title and Property Sales_____	1130	0.00
Interest Earnings_____	1510	1,558.73
Revenue from Community Services Activities_____	1800	0.00
Other Revenue from Local Sources_____	1900	455.69
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 HB20/SB417 Prop Tax Reimb_____	3440	0.00
State School Block Grant_____	3444	1,482.87
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



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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)	6,901.36	
Over-BASE Levy_____	1110(c)	5,745.21	
District Tax Levy_____	1110		12,646.57
Total Estimated Revenues to Fund Adopted Budget_____	0004		61,068.62
Estimated Revenues Exceeding Adopted Budget_____	0004a		0.00



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10 Transportation Fund

Adopted Budget_____	0001	3,603.60
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Budget Uses

Expenditure Budget_____	0002	3,603.60
Add To Fund Balance_____	0003	0.00

Transportation Schedule Data

On-Schedule_____	0005	3,276.00
Contingency_____	0006	327.60
Over-Schedule_____	0011	0.00

Fund Balance for Budget

_____	TFS48	195.02
Operating Reserve_____	0961	195.02
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 HB20/SB417 Prop Tax Reimb_____	3440	0.00
State School Block Grant_____	3444	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	1,801.80
State On-Schedule Trans Reimb_____	3210	1,801.80
District Tax Levy_____	1110	0.00
District Mills_____	999	0.00
Total Estimated Revenues to Fund Adopted Budget_____	0004	3,603.60
Estimated Revenues Exceeding Adopted Budget_____	0004a	0.00



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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
	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 HB20/SB417 Prop Tax Reimb_____	3440	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	0.00



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13 Tuition Fund

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Adopted Budget_____	0001	2,574.98
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Budget Uses

Expenditure Budget_____	0002	2,574.98
Add To Fund Balance_____	0003	0.00

Fund Balance for Budget _____	TFS48	2,574.98
Unreserved Fund Balance Reappropriated_____	0970	2,574.98

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 HB20/SB417 Prop Tax Reimb_____	3440	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	2,574.98
Estimated Revenues Exceeding Adopted Budget_____	0004a	0.00



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14 Retirement Fund

Adopted Budget_____	0001	4,800.00
Budget Uses		
Expenditure Budget_____	0002	4,800.00
Add To Fund Balance_____	0003	0.00
Fund Balance for Budget		
Operating Reserve_____	TFS48	1,529.81
Operating Reserve_____	0961	1,529.81
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	4,800.00
Total Estimated Revenues to Fund Adopted Budget_____	0004	4,800.00
Estimated Revenues Exceeding Adopted Budget_____	0004a	0.00



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17 Adult Education Fund

Adopted Budget_____	0001	0.00
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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 HB20/SB417 Prop Tax Reimb_____	3440	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



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19 Non-Operating Fund

Adopted Budget_____	0001	0.00
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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 HB20/SB417 Prop Tax Reimb_____	3440	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	534.55
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Budget Uses

Expenditure Budget_____	0002	534.55
Add To Fund Balance_____	0003	0.00

Fund Balance for Budget _____	TFS48	469.07
Operating Reserve_____	0961	0.00
Unreserved Fund Balance Reappropriated_____	0970	469.07

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	65.48
State Payment in Lieu of Taxes - FWP_____	3302	0.00
State HB20/SB417 Prop Tax Reimb_____	3440	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	534.55
Estimated Revenues Exceeding Adopted Budget_____	0004a	0.00



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29 Flexibility Fund

Adopted Budget_____	0001	28,648.78
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Budget Uses

Expenditure Budget_____	0002	28,648.78
Add To Fund Balance_____	0003	0.00

Fund Balance for Budget _____	TFS48	28,648.78
Operating Reserve_____	0961	0.00
Unreserved Fund Balance Reappropriated_____	0970	28,648.78

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	28,648.78
Estimated Revenues Exceeding Adopted Budget_____	0004a	0.00



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50 Debt Service Fund

Taxable Value_____		0.00
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 HB20/SB417 Prop Tax Reimb_____	3440	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
Jurisdiction 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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61 Building Reserve Fund

Adopted Budget_____	0001	27.57
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Budget Uses

Expenditure Budget_____	0002	27.57
Add To Fund Balance_____	0003	0.00

Fund Balance for Budget _____	TFS48	27.57
Operating Reserve_____	0961	0.00
Unreserved Fund Balance Reappropriated_____	0970	27.57

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 HB20/SB417 Prop Tax Reimb_____	3440	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	27.57