



**Budget Report
 FY2011-12
 16 Gallatin
 0351 Bozeman H S**

Submit ID: 0351-21763421

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	* 1,872	145,618,673

* 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:

Steve Johnson

(Signature)

(Date)

Chairperson, School Trustees:

Denise Hayman

(Signature)

(Date)

County Superintendent:

Mary Ellen Fitzgerald

(Signature)

(Date)

Chairperson, County Commissioners:

(Print)

(Signature)

(Date)

Name of Contact:

(Print)

(Signature)

(Phone)



**Budget Report
 FY2011-12
 16 Gallatin
 0351 Bozeman H S**

Submit ID: 0351-21763421

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	13,217,620.00	1,025,000.00	10%	7.75%	125,261.97	7,133,353.51	5,959,004.52	40.92
10 Transportation	683,598.00	136,719.00	20%	20.00%	155,286.27	267,145.46	261,166.27	1.79
11 Bus Depreciation	133,454.00	0.51	N/A	0.00%	92,411.00	500.00	40,543.00	0.28
13 Tuition	5,000.00		N/A		0.00	0.00	5,000.00	0.03
14 Retirement	2,000,000.00	700,000.00	35%	35.00%	351,757.20	1,648,242.80		
17 Adult Education	242,800.00	84,980.00	35%	35.00%	67,746.63	21,000.00	154,053.37	1.06
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	809,100.00	0.00	N/A	0.00%	548,339.60	60,760.40	200,000.00	1.37
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	3,140,011.00	0.15	N/A	0.00%	1,640,011.00	0.00	1,500,000.00	10.30
Total of All Funds	20,231,583.00	1,946,699.66			2,980,813.67	9,131,002.17	8,119,767.16	55.75

50 Debt Service								
Tax								
2006	3,010,310.00	0.00	20-9-438	0.00%	0.00	0.00	3,010,310.00	17.73



Budget Report
FY2011-12
16 Gallatin
0351 Bozeman H S

Submit ID: 0351-21763421

PART V. General Fund Worksheet

General Fund Budget:

A. Adopted General Fund Budget	.....(V-A)		13,217,620.00
1. BASE Budget Limit	.....(V-A1)	10,504,123.66	
2. Over-BASE Budget	.....(V-A2)	2,713,496.34	

Funding The BASE Budget:

B. Direct State Aid	.....(V-B)		5,159,289.65
1. Direct State Aid Paid By State	.....(V-B1)	5,159,289.65	
2. Direct State Aid Paid By Non-Isolated District	.....(V-B2)	0.00	
C. Quality Educator	.....(V-C)		405,936.65
D. At Risk Student	.....(V-D)		27,339.84
E. Indian Education For All	.....(V-E)		38,188.80
F. American Indian Achievement Gap	.....(V-F)		7,600.00
G. Special Education Allowable Cost Payment	.....(V-G)		565,307.41
H. Remaining Fund Balance Available	.....(V-H)		125,261.97
I. Non-Levy Revenue	.....(V-I)		606,669.42
1. Actual Non-Levy Revenue	.....(V-I1)	12,597.47	
2. Anticipated Non-Levy Revenue	.....(V-I2)	594,071.95	
J. Other Non-Levy Revenue	.....(V-J)		0.00
K. BASE Levy Requirements	.....(V-K)		3,568,529.92
1. State Guaranteed Tax Base Aid	.....(V-K1)	298,021.74	
2.* District Property Tax Levy To Fund BASE (BASE Levy)	.....(V-K2)	3,270,508.18	
L. Subtotal of BASE Budget Revenue	.....(V-L)		10,504,123.66

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)		25,000.00
1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	.....(V-N1)	0.00	
2. Tuition	.....(V-N2)	25,000.00	
O. District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)	.....(V-O)		2,688,496.34
P. Subtotal of Over-BASE Revenue	.....(V-P)		2,713,496.34

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)		22.46
T. Over-BASE Mills	.....(V-T)		18.46
U. Total General Fund Mills	.....(V-U)		40.92

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



**Budget Report
 FY2011-12
 16 Gallatin
 0351 Bozeman H S**

Submit ID: 0351-21763421

01 General Fund

Adopted Budget	0001	13,217,620.00
----------------------	------	---------------

Budget Uses

Expenditure Budget	0002	13,217,620.00
Add To Fund Balance	0003	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	125,261.97
Direct State Aid	3110	5,159,289.65
Quality Educator	3111	405,936.65
At Risk Student	3112	27,339.84
Indian Education For All	3113	38,188.80
American Indian Achievement Gap	3114	7,600.00
State Spec Ed Allowable Cost Pymt to Districts	3115	565,307.41
State Guaranteed Tax Base Aid	3120	298,021.74

Actual Non-levy Revenue

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	9,368.88
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	3,228.59
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	594,071.95
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	25,000.00
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



Budget Report
FY2011-12
16 Gallatin
0351 Bozeman H S

Submit ID: 0351-21763421

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)	3,270,508.18	
Over-BASE Levy	1110(c)	2,688,496.34	
District Tax Levy	1110		5,959,004.52
Total Estimated Revenues to Fund Adopted Budget	0004		13,217,620.00
Estimated Revenues Exceeding Adopted Budget	0004a		0.00



**Budget Report
 FY2011-12
 16 Gallatin
 0351 Bozeman H S**

Submit ID: 0351-21763421

10 Transportation Fund

Adopted Budget 0001 683,598.00

Budget Uses

Expenditure Budget 0002 683,598.00
 Add To Fund Balance 0003 0.00

Transportation Schedule Data

On-Schedule 0005 228,481.00
 Contingency 0006 22,848.00
 Over-Schedule 0011 432,269.00

Fund Balance for Budget TFS48 292,005.27
 Operating Reserve 0961 136,719.00
 Unreserved Fund Balance Reappropriated 0970 155,286.27

Estimated Funding Sources

Coal Gross Proceeds 1123 0.00
 Individual Transportation Fees 1410 1,500.00
 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 800.00
 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 13,516.46
 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 125,664.50
 State On-Schedule Trans Reimb 3210 125,664.50
 District Tax Levy 1110 261,166.27
 District Mills 999 1.79
 Total Estimated Revenues to Fund Adopted Budget 0004 683,598.00
 Estimated Revenues Exceeding Adopted Budget 0004a 0.00



Budget Report
FY2011-12
16 Gallatin
0351 Bozeman H S

Submit ID: 0351-21763421

11 Bus Depreciation Fund

Adopted Budget 0001 133,454.00

Budget Uses

Expenditure Budget 0002 133,454.00
 Add To Fund Balance 0003 0.00

Fund Balance for Budget TFS48 92,411.51
 Operating Reserve 0961 0.51
 Unreserved Fund Balance Reappropriated 0970 92,411.00

Estimated Funding Sources

Coal Gross Proceeds 1123 0.00
 Interest Earnings 1510 500.00
 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 40,543.00
 District Mills 999 0.28
 Total Estimated Revenues to Fund Adopted Budget 0004 133,454.00

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2012 International	2011	76,843.50	0.00	15,368.70	15,368.50
2012 International recline seats	2011	84,123.00	0.00	16,824.60	16,824.50
2005 Blue Bird	2005	41,750.00	33,400.00	8,350.00	8,350.00
Total					40,543.00



**Budget Report
 FY2011-12
 16 Gallatin
 0351 Bozeman H S**

Submit ID: 0351-21763421

13 Tuition Fund

Adopted Budget 0001 5,000.00

Budget Uses

Expenditure Budget 0002 5,000.00

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

Montana Oil and Gas Tax 3460 0.00

Other Revenue 9100 0.00

Residual Equity Transfers In 9710 0.00

District Tax Levy 1110 5,000.00

District Mills 999 0.03

Total Estimated Revenues to Fund Adopted Budget 0004 5,000.00

Estimated Revenues Exceeding Adopted Budget 0004a 0.00



**Budget Report
 FY2011-12
 16 Gallatin
 0351 Bozeman H S**

Submit ID: 0351-21763421

14 Retirement Fund

Adopted Budget	0001	2,000,000.00
Budget Uses		
Expenditure Budget	0002	2,000,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget		
Operating Reserve	TFS48	1,051,757.20
Operating Reserve	0961	700,000.00
Unreserved Fund Balance Reappropriated	0970	351,757.20
Estimated Funding Sources		
Interest Earnings	1510	13,000.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	1,635,242.80
Total Estimated Revenues to Fund Adopted Budget	0004	2,000,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report
FY2011-12
16 Gallatin
0351 Bozeman H S

Submit ID: 0351-21763421

17 Adult Education Fund

Adopted Budget	0001	242,800.00
----------------------	------	------------

Budget Uses

Expenditure Budget	0002	242,800.00
Add To Fund Balance	0003	0.00

Fund Balance for Budget	TFS48	152,726.63
Operating Reserve	0961	84,980.00
Unreserved Fund Balance Reappropriated	0970	67,746.63

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	20,000.00
Interest Earnings	1510	1,000.00
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	154,053.37
District Mills	999	1.06
Total Estimated Revenues to Fund Adopted Budget	0004	242,800.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



**Budget Report
 FY2011-12
 16 Gallatin
 0351 Bozeman H S**

Submit ID: 0351-21763421

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



**Budget Report
 FY2011-12
 16 Gallatin
 0351 Bozeman H S**

Submit ID: 0351-21763421

28 Technology Fund

Adopted Budget	0001	809,100.00
----------------------	------	------------

Budget Uses

Expenditure Budget	0002	809,100.00
Add To Fund Balance	0003	0.00

Fund Balance for Budget	TFS48	548,339.60
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	548,339.60

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	59.49
Other Revenue from Local Sources	1900	0.00
State Technology Aid	3281	13,207.18
State Payment in Lieu of Taxes - FWP	3302	0.00
State Combined Fund School Block Grant	3445	47,493.73
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	200,000.00
District Mills	999	1.37
Total Estimated Revenues to Fund Adopted Budget	0004	809,100.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



**Budget Report
 FY2011-12
 16 Gallatin
 0351 Bozeman H S**

Submit ID: 0351-21763421

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		
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
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



**Budget Report
FY2011-12
16 Gallatin
0351 Bozeman H S**

Submit ID: 0351-21763421

**50 Debt Service Fund
Jurisdiction 2006**

Taxable Value		169,833,282.00
Adopted Budget	0001	3,010,310.00

Budget Uses

Expenditure Budget	0002	3,010,310.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	-56,952.40
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
District Tax Levy	1110	3,010,310.00
Jurisdiction Mills	999	17.73
Total Estimated Revenues to Fund Adopted Budget	0004	3,010,310.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue	Maturity	Issue	Outstanding	Principal	Interest	Agent Fees
	Date	Date	Amount	6/30/12			
High School Bond	02/07/2008	06/30/2026	10,000,000.00	8,480,000.00	440,000.00	312,447.50	500.50
High School Bond	06/27/2007	06/30/2026	14,975,000.00	12,070,000.00	625,000.00	542,292.50	2,500.50
High School Bond	03/09/2006	06/30/2026	14,500,000.00	11,460,000.00	595,000.00	491,568.76	1,000.24
Total Bond Requirements							3,010,310.00
Total Debt Service Requirements						0002	3,010,310.00



**Budget Report
FY2011-12
16 Gallatin
0351 Bozeman H S**

Submit ID: 0351-21763421

61 Building Reserve Fund

Adopted Budget 0001 3,140,011.00

Budget Uses

Expenditure Budget 0002 3,140,011.00
 Add To Fund Balance 0003 0.00

Fund Balance for Budget TFS48 1,640,011.15
 Operating Reserve 0961 0.15
 Unreserved Fund Balance Reappropriated 0970 1,640,011.00

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 1,500,000.00
 District Mills 999 10.30
 Total Estimated Revenues to Fund Adopted Budget 0004 3,140,011.00

Voted Reserve Authorities

<u>Election Date</u>	<u>Total Authorized</u>	<u>Years Authorized</u>	<u>Levied Thru Last Year</u>	<u>Maximum Levy</u>	<u>Levy Amount</u>
05/04/2010	9,000,000.00	6	1,500,000.00	1,500,000.00	1,500,000.00
Total				1110	1,500,000.00