



**Budget Report
 FY2012-13
 16 Gallatin
 0351 Bozeman H S**

Submit ID: 0351-27427429

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	1,884	148,311,838

* 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:

Mike Waterman

(Signature)

(Date)

Chairperson, School Trustees:

Gary Lusin

(Signature)

(Date)

County Superintendent:

Mary Ellen Fitzgerald

(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	13,375,794.00	1,164,095.10	10%	8.70%	0.00	7,462,826.97	5,912,967.03	39.86
10 Transportation	589,445.00	117,889.00	20%	20.00%	112,553.49	211,123.30	265,768.21	1.79
11 Bus Depreciation	173,830.00	1.12	N/A	0.00%	132,786.70	500.00	40,543.30	0.27
13 Tuition	6,500.00		N/A		0.00	0.00	6,500.00	0.04
14 Retirement	2,060,000.00	721,000.00	35%	35.00%	314,892.36	1,745,107.64		
17 Adult Education	259,600.00	90,860.00	35%	35.00%	48,137.23	41,000.00	170,462.77	1.15
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	882,101.00	70,974.84	N/A	8.05%	548,425.39	133,675.61	200,000.00	1.35
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	4,564,747.00	0.79	N/A	0.00%	3,054,747.00	10,000.00	1,500,000.00	10.11
Total of All Funds	21,912,017.00	2,164,820.85			4,211,542.17	9,604,233.52	8,096,241.31	54.57

50 Debt Service								
Tax								
2006	3,015,186.00	0.00	20-9-438	0.00%	25,454.15	0.00	2,989,731.85	17.24



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PART V. General Fund Worksheet

General Fund Budget:

A. Adopted General Fund Budget(V-A)		13,375,794.00
1. BASE Budget Limit	.....(V-A1)	10,694,412.88	
2. Over-BASE Budget	.....(V-A2)	2,681,381.12	

Funding The BASE Budget:

B. Direct State Aid	.....(V-B)		5,323,642.16
1. Direct State Aid Paid By State	.....(V-B1)	5,323,642.16	
2. Direct State Aid Paid By Non-Isolated District	.....(V-B2)	0.00	
C. Quality Educator	.....(V-C)		392,411.92
D. At Risk Student	.....(V-D)		27,904.46
E. Indian Education For All	.....(V-E)		38,433.60
F. American Indian Achievement Gap	.....(V-F)		9,200.00
G. Special Education Allowable Cost Payment	.....(V-G)		499,065.50
H. Remaining Fund Balance Available	.....(V-H)		0.00
I. Non-Levy Revenue	.....(V-I)		703,883.41
1. Actual Non-Levy Revenue	.....(V-I1)	15,372.36	
2. Anticipated Non-Levy Revenue	.....(V-I2)	688,511.05	
J. Other Non-Levy Revenue	.....(V-J)		0.00
K. BASE Levy Requirements	.....(V-K)		3,699,871.83
1. State Guaranteed Tax Base Aid	.....(V-K1)	448,285.92	
2.* District Property Tax Levy To Fund BASE (BASE Levy)	.....(V-K2)	3,251,585.91	
L. Subtotal of BASE Budget Revenue	.....(V-L)		10,694,412.88

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)		20,000.00
1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	.....(V-N1)	0.00	
2. Tuition	.....(V-N2)	20,000.00	
O. District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)	.....(V-O)		2,661,381.12
P. Subtotal of Over-BASE Revenue	.....(V-P)		2,681,381.12

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)		21.92
T. Over-BASE Mills	.....(V-T)		17.94
U. Total General Fund Mills(V-U)		39.86

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



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01 General Fund

Adopted Budget 0001 13,375,794.00

Budget Uses

Expenditure Budget 0002 13,375,794.00
 Add To Fund Balance 0003 0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated 0970 0.00
 Direct State Aid 3110 5,323,642.16
 Quality Educator 3111 392,411.92
 At Risk Student 3112 27,904.46
 Indian Education For All 3113 38,433.60
 American Indian Achievement Gap 3114 9,200.00
 State Spec Ed Allowable Cost Pymt to Districts 3115 499,065.50
 State Guaranteed Tax Base Aid 3120 448,285.92

Actual Non-levy Revenue

Tax Title and Property Sales 1130 0.00
 Interest Earnings 1510 12,150.04
 Revenue from Community Services Activities 1800 0.00
 Other Revenue from Local Sources 1900 3,222.32
 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 645,907.96
 State Combined Fund School Block Grant 3445 0.00
 SB372 Block Grant Reimbursement 3446 42,603.09
 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 20,000.00
 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) 3,251,585.91
 Over-BASE Levy 1110(c) 2,661,381.12
 District Tax Levy 1110 5,912,967.03
 Total Estimated Revenues to Fund Adopted Budget 0004 13,375,794.00
 Estimated Revenues Exceeding Adopted Budget 0004a 0.00



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10 Transportation Fund

Adopted Budget 0001 589,445.00

Budget Uses

Expenditure Budget 0002 589,445.00
 Add To Fund Balance 0003 0.00

Transportation Schedule Data

On-Schedule 0005 172,887.00
 Contingency 0006 17,288.70
 Over-Schedule 0011 399,269.30

Fund Balance for Budget

..... TFS48 230,442.49
 Operating Reserve 0961 117,889.00
 Unreserved Fund Balance Reappropriated 0970 112,553.49

Estimated Funding Sources

Coal Gross Proceeds 1123 0.00
 Individual Transportation Fees 1410 2,100.00
 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 1,200.00
 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 15,783.97
 State Combined Fund School Block Grant 3445 0.00
 SB372 Block Grant Reimbursement 3446 1,863.63
 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 95,087.85
 State On-Schedule Trans Reimb 3210 95,087.85
 District Tax Levy 1110 265,768.21
 District Mills 999 1.79
 Total Estimated Revenues to Fund Adopted Budget 0004 589,445.00
 Estimated Revenues Exceeding Adopted Budget 0004a 0.00



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11 Bus Depreciation Fund

Adopted Budget 0001 173,830.00

Budget Uses

Expenditure Budget 0002 173,830.00
 Add To Fund Balance 0003 0.00

Fund Balance for Budget TFS48 132,787.82
 Operating Reserve 0961 1.12
 Unreserved Fund Balance Reappropriated 0970 132,786.70

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
 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 40,543.30
 District Mills 999 0.27
 Total Estimated Revenues to Fund Adopted Budget 0004 173,830.00

Asset Information

<u>Asset ID</u>	<u>Year Of Purchase</u>	<u>Original Cost</u>	<u>Depreciated Thru Last Year</u>	<u>20% Limit</u>	<u>Amount Depreciated</u>
2012 International	2011	76,843.50	15,368.50	15,368.70	15,368.70
2012 International recline seats	2011	84,123.00	16,824.50	16,824.60	16,824.60
2005 Blue Bird	2005	41,750.00	41,750.00	8,350.00	8,350.00
Total					40,543.30



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13 Tuition Fund

Adopted Budget 0001 6,500.00

Budget Uses

Expenditure Budget 0002 6,500.00

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 6,500.00

District Mills 999 0.04

Total Estimated Revenues to Fund Adopted Budget 0004 6,500.00

Estimated Revenues Exceeding Adopted Budget 0004a 0.00



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14 Retirement Fund

Adopted Budget	0001	2,060,000.00
Budget Uses		
Expenditure Budget	0002	2,060,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget		
Operating Reserve	TFS48	1,035,892.36
Operating Reserve	0961	721,000.00
Unreserved Fund Balance Reappropriated	0970	314,892.36
Estimated Funding Sources		
Interest Earnings	1510	7,500.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	1,737,607.64
Total Estimated Revenues to Fund Adopted Budget	0004	2,060,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



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17 Adult Education Fund

Adopted Budget 0001 259,600.00

Budget Uses

Expenditure Budget 0002 259,600.00

Add To Fund Balance 0003 0.00

Fund Balance for Budget TFS48 138,997.23

Operating Reserve 0961 90,860.00

Unreserved Fund Balance Reappropriated 0970 48,137.23

Estimated Funding Sources

Coal Gross Proceeds 1123 0.00

Fees for Adult Education 1340 40,000.00

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

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 170,462.77

District Mills 999 1.15

Total Estimated Revenues to Fund Adopted Budget 0004 259,600.00

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 882,101.00

Budget Uses

Expenditure Budget 0002 882,101.00

Add To Fund Balance 0003 0.00

Fund Balance for Budget TFS48 619,400.23

Operating Reserve 0961 70,974.84

Unreserved Fund Balance Reappropriated 0970 548,425.39

Estimated Funding Sources

Coal Gross Proceeds 1123 0.00

Interest Earnings 1510 2,000.00

Other Revenue from Local Sources 1900 0.00

State Technology Aid 3281 13,167.92

State Payment in Lieu of Taxes - FWP 3302 0.00

State Combined Fund School Block Grant 3445 86,472.08

SB372 Combined Block Grant Reimbursement 3447 32,035.61

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 1.35

Total Estimated Revenues to Fund Adopted Budget 0004 882,101.00

Estimated Revenues Exceeding Adopted Budget 0004a 0.00



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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
Jurisdiction 2006

Taxable Value		173,435,092.00
Adopted Budget	0001	3,015,186.00

Budget Uses

Expenditure Budget	0002	3,015,186.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	25,454.15
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	25,454.15

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 Tax Levy	1110	2,989,731.85
Jurisdiction Mills	999	17.24
Total Estimated Revenues to Fund Adopted Budget	0004	3,015,186.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue	Maturity	Issue	Outstanding	Principal	Interest	Agent Fees
	Date	Date	Amount	6/30/13			
High School Bond	02/07/2008	06/30/2026	10,000,000.00	8,020,000.00	460,000.00	299,247.50	300.00
High School Bond	06/27/2007	06/30/2026	14,975,000.00	11,420,000.00	650,000.00	514,167.50	300.00
High School Bond	03/09/2006	06/30/2026	14,500,000.00	10,840,000.00	620,000.00	467,768.76	300.00

Total Bond Requirements

3,012,083.76



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SIDs

<u>Issue Type</u>	<u>Amount</u>
High School	3,102.24
Total SID Requirements	3,102.24
Total Debt Service Requirements	3,015,186.00

61 Building Reserve Fund

Adopted Budget	4,564,747.00
Budget Uses	
Expenditure Budget	4,564,747.00
Add To Fund Balance	0.00
Fund Balance for Budget	3,054,747.79
Operating Reserve	0.79
Unreserved Fund Balance Reappropriated	3,054,747.00

Estimated Funding Sources

Coal Gross Proceeds	0.00
Tax Title and Property Sales	0.00
Interest Earnings	10,000.00
Other Revenue from Local Sources	0.00
State Payment in Lieu of Taxes - FWP	0.00
State Combined Fund School Block Grant	0.00
SB372 Combined Block Grant Reimbursement	0.00
Montana Oil and Gas Tax	0.00
Other Revenue	0.00
Residual Equity Transfers In	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)	No
District Tax Levy	1,500,000.00
District Mills	10.11
Total Estimated Revenues to Fund Adopted Budget	4,564,747.00

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	3,000,000.00	1,500,000.00	1,500,000.00
Total				1110	1,500,000.00