



**Budget Report  
 FY2014-15  
 14 Fergus  
 0258 Lewistown Elem**

**Submit ID: 0258-34645873**

**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<br/>Valuation</u> |
|------------------|------------|-----------|------------------------------|
|                  | <u>EL</u>  | <u>HS</u> |                              |
| <b>District:</b> | 848        | N/A       | 11,775,920                   |

\* 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:** Rebekah Rhoades

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

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

**Chairperson, School Trustees:** Barbara Thomas

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

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

**County Superintendent:** Rhonda Long

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

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

**Chairperson, County Commissioners:**

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

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

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

**Name of Contact:**

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

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

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



**Budget Report**  
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**14 Fergus**  
**0258 Lewistown Elem**

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**Summary**

| Fund<br>[A]                | Adopted<br>Budget<br>[B] | Total<br>Reserves<br>(961-966)<br>[C] | Reserve<br>Limit<br>[D] | % of<br>Adopted<br>Budget<br>Reserved<br>(C/B) x 100<br>[E] | Unreserved<br>Fund Balance<br>Reappropriated<br>(970)<br>[F] | Other<br>Revenue<br>[G] | District<br>Property Tax<br>Requirements<br>(B - F - G = H)<br>If < 0, enter 0<br>[H] | District Mill<br>Levies<br>H / (TV x .001)<br>[I] |
|----------------------------|--------------------------|---------------------------------------|-------------------------|---|--|-------------------------|---|---|
| <b>01 General</b>          | 5,816,903.01             | 463,661.93                            | 10%                     | 7.97%   | 0.00   | 4,234,937.36            | 1,581,965.65  | 134.34  |
| <b>10 Transportation</b>   | 755,000.00               | 151,000.00                            | 20%                     | 20.00%  | 378,936.74   | 194,957.57              | 181,105.69  | 15.38   |
| <b>11 Bus Depreciation</b> | 609,305.31               | 0.00                                  | N/A                     | 0.00%   | 605,005.31   | 4,300.00                | 0.00  | 0.00  |
| <b>13 Tuition</b>          | 38,959.24                |                                       | N/A                     |   | 357.43   | 0.00                    | 38,601.81   | 3.28  |
| <b>14 Retirement</b>       | 750,000.00               | 150,000.00                            | 20%                     | 20.00%  | 78,427.54  | 671,572.46              |   |   |
| <b>17 Adult Education</b>  | 0.00                     | 0.00                                  | 35%                     | 0.00%   | 0.00   | 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>       | 124,570.33               | 0.00                                  | N/A                     | 0.00%   | 57,355.87  | 5,716.83                | 61,497.63   | 5.22  |
| <b>29 Flexibility</b>      | 199,073.38               | 0.00                                  | N/A                     | 0.00%   | 158,554.67   | 40,518.71               | 0.00  | 0.00  |
| <b>61 Building Reserve</b> | 818,278.67               | 0.00                                  | N/A                     | 0.00%   | 715,778.67   | 4,500.00                | 98,000.00   | 8.32  |
| <b>Total of All Funds</b>  | 9,112,089.94             | 764,661.93                            |                         |   | 1,994,416.23   | 5,156,502.93            | 1,961,170.78  | 166.54  |

| 50 Debt Service |            |      |          |       |            |          |            |       |
|-----------------|------------|------|----------|-------|------------|----------|------------|-------|
| Tax             |            |      |          |       |            |          |            |       |
| EL2009S         | 258,847.19 | 0.00 | 20-9-438 | 0.00% | 135,165.27 | 2,609.06 | 121,073.11 | 10.28 |



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**General Fund Limits And Reserves Worksheet**

**PART I. Certified Budget Data**

|                            |                  |     |
|----------------------------|------------------|-----|
| <b>ANB By Budget Unit:</b> | E1 LEWISTOWN K-6 | 645 |
|                            | M1 LEWISTOWN 7-8 | 203 |

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

|   |       |              |
|---|-------|--------------|
| A. Direct State Aid   | (I-A) | 2,157,782.31 |
| B. Mandatory Non-isolated Levy                              | (I-B) | 0.00         |
| C. Quality Educator   | (I-C) | 202,274.75   |
| D. At Risk Student  | (I-D) | 31,589.56    |
| E. Indian Education For All                                 | (I-E) | 17,299.20    |
| F. American Indian Achievement Gap                          | (I-F) | 3,600.00     |
| G. Data For Achievement                                     | (I-G) | 12,720.00    |
| H. State Spec Ed Allowable Cost Pymt to Districts           | (I-H) | 363,450.78   |
| I. State Special Education Related-Services Payment To Coop | (I-I) | 43,036.00    |
| J. District GTB Subsidy Per Elementary Base Mill            | (I-J) | 27,251.00    |
| K. District GTB Subsidy Per High School Base Mill           | (I-K) | N/A          |

**PART II. General Fund Budget Limits**

**Prior Year Budget Data:**

|  |        |              |
|--|--------|--------------|
| A. ANB                                   | (II-A) | 845          |
| B. BASE Budget Limit                     | (II-B) | 4,511,713.46 |
| C. Maximum Budget Limit                  | (II-C) | 5,679,080.77 |
| D. Over-BASE Levy As Submitted on Budget | (II-D) | 1,137,012.16 |
| E. Adopted Budget                        | (II-E) | 5,679,080.77 |

**Current Year Budget Data:**

|   |        |              |
|---|--------|--------------|
| F. % Special Education in Maximum Budget        | (II-F) | 100%         |
| G. BASE Budget (Minimum Budget Amount Required) | (II-G) | 4,655,331.80 |
| H. Maximum Budget Limit                         | (II-H) | 5,864,674.57 |
| I. Highest Budget Without a Vote                | (II-I) | 5,816,903.01 |
| J. Highest Budget                               | (II-J) | 5,864,674.57 |
| K. Highest Voted Amount                         | (II-K) | 47,771.56    |
| L. Amount Approved on Ballot by Voters          | (II-L) | 0.00         |
| M. Adopted Budget                               | (II-M) | 5,816,903.01 |

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

|  |          |            |
|--|----------|------------|
| A. Operating Reserve (961)                             | (III-A)  | 463,661.93 |
| 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)  | 0.00       |
| 1. Prior Year Excess Reserves Funding Over-BASE (970a) | (III-C1) | 0.00       |
| 2. Remaining Fund Balance Available (970b)             | (III-C2) | 0.00       |
| D. TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)       | (III-D)  | 463,661.93 |



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**PART V. General Fund Worksheet**

**General Fund Budget:**

|                                |        |              |              |
|--------------------------------|--------|--------------|--------------|
| A. Adopted General Fund Budget | (V-A)  |              | 5,816,903.01 |
| 1. BASE Budget Limit           | (V-A1) | 4,655,331.80 |              |
| 2. Over-BASE Budget            | (V-A2) | 1,161,571.21 |              |

**Funding The BASE Budget:**

|   |        |              |              |
|---|--------|--------------|--------------|
| B. Direct State Aid                                     | (V-B)  |              | 2,157,782.31 |
| 1. Direct State Aid Paid By State                       | (V-B1) | 2,157,782.31 |              |
| 2. Direct State Aid Paid By Non-Isolated District       | (V-B2) | 0.00         |              |
| C. Natural Resource Development                         | (V-C)  |              | 15,376.71    |
| D. Quality Educator                                     | (V-D)  |              | 202,274.75   |
| E. At Risk Student                                      | (V-E)  |              | 31,589.56    |
| F. Indian Education For All                             | (V-F)  |              | 17,299.20    |
| G. American Indian Achievement Gap                      | (V-G)  |              | 3,600.00     |
| H. Data For Achievement                                 | (V-H)  |              | 12,720.00    |
| I. Special Education Allowable Cost Payment             | (V-I)  |              | 363,450.78   |
| J. Remaining Fund Balance Available                     | (V-J)  |              | 0.00         |
| K. Non-Levy Revenue                                     | (V-K)  |              | 446,679.18   |
| 1. Actual Non-Levy Revenue                              | (V-K1) | 5,153.48     |              |
| 2. Anticipated Non-Levy Revenue                         | (V-K2) | 441,525.70   |              |
| L. Other Non-Levy Revenue                               | (V-L)  |              | 0.00         |
| M. BASE Levy Requirements                               | (V-M)  |              | 1,404,559.31 |
| 1. State Guaranteed Tax Base Aid                        | (V-M1) | 980,763.49   |              |
| 2.* District Property Tax Levy To Fund BASE (BASE Levy) | (V-M2) | 423,795.82   |              |
| N. **Subtotal of BASE Budget Revenue                    | (V-N)  |              | 4,655,331.80 |

**Funding The Over-BASE Budget:**

|   |        |          |              |
|---|--------|----------|--------------|
| O. Fund Balance & Non-Levy Revenue Available To Fund Over-BASE              | (V-O)  |          | 0.00         |
| P. Over-BASE Only Revenues  | (V-P)  |          | 3,401.38     |
| 1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)               | (V-P1) | 0.00     |              |
| 2. Tuition  | (V-P2) | 3,401.38 |              |
| 3. Flexible Non-Voted Levy Authority Transferred from Other Non-Levy Funds  | (V-P3) | 0.00     |              |
| 4. Oil & Gas Revenues   | (V-P4) | 0.00     |              |
| Q. District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF) | (V-Q)  |          | 1,158,169.83 |
| R. Subtotal of Over-BASE Revenue  | (V-R)  |          | 1,161,571.21 |

**Mill Levies:**

|                                      |        |       |        |
|--------------------------------------|--------|-------|--------|
| S. District Non-Isolated Mills       | (V-S)  |       | 0.00   |
| T. BASE Mills - Elementary           | (V-T)  |       | 35.99  |
| U. BASE Mills - High School          | (V-U)  |       | 0.00   |
| V. Over-BASE Mills                   | (V-V)  |       | 98.35  |
| 1. District Property Tax Levy Mills  | (V-V1) | 98.35 |        |
| 2. Flexible Non-Voted Levy Authority | (V-V2) | 0.00  |        |
| W. Total General Fund Mills          | (V-W)  |       | 134.34 |

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

\*\* BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget



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**01 General Fund**

Adopted Budget ..... 0001 5,816,903.01

**Budget Uses**

Expenditure Budget ..... 0002 5,353,241.08  
 Add To Fund Balance ..... 0003 463,661.93

**Estimated Funding Sources**

Unreserved Fund Balance Reappropriated ..... 0970 0.00  
 Direct State Aid ..... 3110 2,157,782.31  
 Quality Educator ..... 3111 202,274.75  
 At Risk Student ..... 3112 31,589.56  
 Indian Education For All ..... 3113 17,299.20  
 American Indian Achievement Gap ..... 3114 3,600.00  
 State Spec Ed Allowable Cost Pymt to Districts ..... 3115 363,450.78  
 Data For Achievement ..... 3116 12,720.00  
 Natural Resource Development ..... 3118 15,376.71  
 State Guaranteed Tax Base Aid ..... 3120 980,763.49

**Actual Non-levy Revenue**

Tax Title and Property Sales ..... 1130 0.00  
 Interest Earnings ..... 1510 5,153.48  
 Revenue from Community Services Activities ..... 1800 0.00  
 Other Revenue from Local Sources ..... 1900 0.00  
 Rentals ..... 1910 0.00  
 Dormitory Charges ..... 1915 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  
 Summer School Fees ..... 1981 0.00  
 State Payment in Lieu of Taxes - FWP ..... 3302 0.00

**Anticipated Non-levy Revenue - BASE**

Oil & Gas Revenues - BASE Budget ..... 0171 0.00  
 Coal Gross Proceeds ..... 1123 0.00  
 State School Block Grant ..... 3444 398,346.92  
 State Combined Fund School Block Grant ..... 3445 0.00  
 SB96 Block Grant Reimbursement ..... 3446 43,178.78  
 SB96 Combined Block Grant Reimbursement ..... 3447 0.00  
 Federal Revenue in Lieu of Taxes ..... 4800 0.00

**Anticipated Non-levy Revenue - Over-BASE**

Oil & Gas Revenues - OverBASE Budget ..... 0172 0.00



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**01 General Fund**

|   |      |          |
|---|------|----------|
| 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 | 3,401.38 |

**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) | 423,795.82   |              |
| Over-BASE Levy .....                                  | 1110(c) | 1,158,169.83 |              |
| District Tax Levy .....                               | 1110    |              | 1,581,965.65 |
| Total Estimated Revenues to Fund Adopted Budget ..... | 0004    |              | 5,816,903.01 |
| Estimated Revenues Exceeding Adopted Budget .....     | 0004a   |              | 0.00         |



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**10 Transportation Fund**

Adopted Budget ..... 0001 755,000.00

**Budget Uses**

Expenditure Budget ..... 0002 755,000.00  
 Add To Fund Balance ..... 0003 0.00

**Transportation Schedule Data**

On-Schedule ..... 0005 141,906.21  
 Contingency ..... 0006 14,190.62  
 Over-Schedule ..... 0011 598,903.17

**Fund Balance for Budget** ..... TFS48 529,936.74  
 Operating Reserve ..... 0961 151,000.00  
 Unreserved Fund Balance Reappropriated ..... 0970 378,936.74

**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 5,000.00  
 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 27,566.03  
 State Combined Fund School Block Grant ..... 3445 0.00  
 SB96 Block Grant Reimbursement ..... 3446 6,294.71  
 SB96 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 78,048.41  
 State On-Schedule Trans Reimb ..... 3210 78,048.42  
 District Tax Levy ..... 1110 181,105.69  
 District Mills ..... 999 15.38  
 Total Estimated Revenues to Fund Adopted Budget ..... 0004 755,000.00  
 Estimated Revenues Exceeding Adopted Budget ..... 0004a 0.00



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**11 Bus Depreciation Fund**

Adopted Budget ..... 0001 609,305.31

**Budget Uses**

Expenditure Budget ..... 0002 609,305.31  
Add To Fund Balance ..... 0003 0.00

**Fund Balance for Budget** ..... TFS48 605,005.31  
Operating Reserve ..... 0961 0.00  
Unreserved Fund Balance Reappropriated ..... 0970 605,005.31

**Estimated Funding Sources**

Coal Gross Proceeds ..... 1123 0.00  
Interest Earnings ..... 1510 4,300.00  
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  
SB96 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 609,305.31

**Asset Information**

| <b>Asset ID</b>                   | <b>Year Of Purchase</b> | <b>Original Cost</b> | <b>Depreciated Thru Last Year</b> | <b>20% Limit</b> | <b>Amount Depreciated</b> |
|-----------------------------------|-------------------------|----------------------|-----------------------------------|------------------|---------------------------|
| 2015 CES 47 PASS                  | 2014                    | 56,861.27            | 0.00                              | 11,372.25        | 0.00                      |
| 2013 BLUEBIRD IC 72 PASSENGER     | 2013                    | 75,409.07            | 0.00                              | 15,081.81        | 0.00                      |
| 2014 BLUEBIRD IC 84 PASSENGER BUS | 2013                    | 77,211.91            | 0.00                              | 15,442.38        | 0.00                      |
| 2009 INTL #8040                   | 2008                    | 105,297.00           | 21,059.40                         | 21,059.40        | 0.00                      |
| 2009 INTL #8205                   | 2008                    | 102,235.00           | 20,447.00                         | 20,447.00        | 0.00                      |
| 2007 INTL #6978                   | 2007                    | 66,916.00            | 13,383.20                         | 13,383.20        | 0.00                      |
| 2008 INTL #8925                   | 2007                    | 48,537.00            | 9,707.40                          | 9,707.40         | 0.00                      |
| 2006 INTL #2014                   | 2006                    | 61,970.00            | 12,394.00                         | 12,394.00        | 0.00                      |
| 2006 INTL #4251                   | 2006                    | 33,115.00            | 6,623.00                          | 6,623.00         | 0.00                      |
| 2007 INTL #8714                   | 2006                    | 67,114.00            | 1,238.40                          | 13,422.80        | 0.00                      |
| 2005 INTL 7382 47 PASS            | 2005                    | 40,411.00            | 32,328.80                         | 8,082.20         | 0.00                      |
| 2005 INTL 7833 66 PASS            | 2005                    | 51,784.30            | 41,427.44                         | 10,356.86        | 0.00                      |
| MOTOROLA MCS 2000                 | 2004                    | 2,721.00             | 3,124.00                          | 544.20           | 0.00                      |
| 1982 MCI 9 7423                   | 2002                    | 25,000.00            | 37,227.38                         | 5,000.00         | 0.00                      |





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**Asset Information**

| <b>Asset ID</b>            | <b>Year Of Purchase</b> | <b>Original Cost</b> | <b>Depreciated Thru Last Year</b> | <b>20% Limit</b> | <b>Amount Depreciated</b> |
|----------------------------|-------------------------|----------------------|-----------------------------------|------------------|---------------------------|
| 2002 BLUEBIRD 53 PASS 5515 | 2002                    | 51,868.05            | 72,615.27                         | 10,373.61        | 0.00                      |
| BLUEBIRD 60 PASS 0343      | 1998                    | 43,675.29            | 65,512.94                         | NA               | NA                        |
| <b>Total</b>               |                         |                      |                                   |                  | <b>0.00</b>               |

**13 Tuition Fund**

Adopted Budget ..... 0001 38,959.24

**Budget Uses**

Expenditure Budget ..... 0002 38,959.24  
 Add To Fund Balance ..... 0003 0.00

**Fund Balance for Budget** ..... TFS48 357.43  
 Unreserved Fund Balance Reappropriated ..... 0970 357.43

**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  
 SB96 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 38,601.81  
 District Mills ..... 999 3.28  
 Total Estimated Revenues to Fund Adopted Budget ..... 0004 38,959.24  
 Estimated Revenues Exceeding Adopted Budget ..... 0004a 0.00



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**14 Retirement Fund**

|   |       |            |
|---|-------|------------|
| Adopted Budget .....                                  | 0001  | 750,000.00 |
| <b>Budget Uses</b>                                    |       |            |
| Expenditure Budget .....                              | 0002  | 750,000.00 |
| Add To Fund Balance .....                             | 0003  | 0.00       |
| <b>Fund Balance for Budget</b> .....                  |       |            |
| Operating Reserve .....                               | TFS48 | 228,427.54 |
| Operating Reserve .....                               | 0961  | 150,000.00 |
| Unreserved Fund Balance Reappropriated .....          | 0970  | 78,427.54  |
| <b>Estimated Funding Sources</b>                      |       |            |
| Interest Earnings .....                               | 1510  | 1,800.00   |
| Other Revenue from Local Sources .....                | 1900  | 0.00       |
| Other Revenue .....                                   | 9100  | 0.00       |
| Residual Equity Transfers In .....                    | 9710  | 0.00       |
| County Retirement Distribution .....                  | 2240  | 669,772.46 |
| Total Estimated Revenues to Fund Adopted Budget ..... | 0004  | 750,000.00 |
| Estimated Revenues Exceeding Adopted Budget .....     | 0004a | 0.00       |



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**17 Adult Education 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

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

SB96 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



**Budget Report  
 FY2014-15  
 14 Fergus  
 0258 Lewistown Elem**

**Submit ID: 0258-34645873**

**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  
 SB96 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



**Budget Report  
 FY2014-15  
 14 Fergus  
 0258 Lewistown Elem**

**Submit ID: 0258-34645873**

**28 Technology Fund**

Adopted Budget ..... 0001 124,570.33

**Budget Uses**

Expenditure Budget ..... 0002 124,570.33  
 Add To Fund Balance ..... 0003 0.00

**Fund Balance for Budget** ..... TFS48 57,355.87  
 Operating Reserve ..... 0961 0.00  
 Unreserved Fund Balance Reappropriated ..... 0970 57,355.87

**Estimated Funding Sources**

Coal Gross Proceeds ..... 1123 0.00  
 Interest Earnings ..... 1510 300.00  
 Other Revenue from Local Sources ..... 1900 0.00  
 State Technology Aid ..... 3281 5,416.83  
 State Payment in Lieu of Taxes - FWP ..... 3302 0.00  
 State Combined Fund School Block Grant ..... 3445 0.00  
 SB96 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 61,497.63  
 District Mills ..... 999 5.22  
 Total Estimated Revenues to Fund Adopted Budget ..... 0004 124,570.33  
 Estimated Revenues Exceeding Adopted Budget ..... 0004a 0.00



**Budget Report  
 FY2014-15  
 14 Fergus  
 0258 Lewistown Elem**

**Submit ID: 0258-34645873**

**29 Flexibility Fund**

|                      |      |            |
|----------------------|------|------------|
| Adopted Budget ..... | 0001 | 199,073.38 |
|----------------------|------|------------|

**Budget Uses**

|                           |      |            |
|---------------------------|------|------------|
| Expenditure Budget .....  | 0002 | 199,073.38 |
| Add To Fund Balance ..... | 0003 | 0.00       |

|  |       |            |
|--|-------|------------|
| <b>Fund Balance for Budget</b> .....         | TFS48 | 158,554.67 |
| Operating Reserve .....                      | 0961  | 0.00       |
| Unreserved Fund Balance Reappropriated ..... | 0970  | 158,554.67 |

**Estimated Funding Sources**

|   |       |            |
|---|-------|------------|
| Coal Gross Proceeds .....                             | 1123  | 0.00       |
| 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  | 31,231.34  |
| SB96 Combined Block Grant Reimbursement .....         | 3447  | 8,287.37   |
| 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  | 199,073.38 |
| Estimated Revenues Exceeding Adopted Budget .....     | 0004a | 0.00       |



**Budget Report  
FY2014-15  
14 Fergus  
0258 Lewistown Elem**

**Submit ID: 0258-34645873**

**50 Debt Service Fund  
Jurisdiction EL2009S**

|                      |      |               |
|----------------------|------|---------------|
| Taxable Value .....  |      | 11,775,920.00 |
| Adopted Budget ..... | 0001 | 258,847.19    |

**Budget Uses**

|                           |      |            |
|---------------------------|------|------------|
| Expenditure Budget .....  | 0002 | 258,847.19 |
| Add To Fund Balance ..... | 0003 | 0.00       |

|  |       |              |
|--|-------|--------------|
| <b>Fund Balance for Budget</b> .....         | TFS48 | 1,439,695.27 |
| Fund Balance In Sinking Fund .....           | 0960  | 1,304,530.00 |
| Operating Reserve .....                      | 0961  | 0.00         |
| Unreserved Fund Balance Reappropriated ..... | 0970  | 135,165.27   |

**Estimated Funding Sources**

|   |       |            |
|---|-------|------------|
| Coal Gross Proceeds .....                             | 1123  | 0.00       |
| Interest Earnings .....                               | 1510  | 2,609.06   |
| 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       |
| SB96 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  | 121,073.11 |
| Jurisdiction Mills .....                              | 999   | 10.28      |
| Total Estimated Revenues to Fund Adopted Budget ..... | 0004  | 258,847.19 |
| Estimated Revenues Exceeding Adopted Budget .....     | 0004a | 0.25       |

**Bond Issues**

| <b>Issue Type</b> | <b>Issue Date</b> | <b>Maturity Date</b> | <b>Issue Amount</b> | <b>Outstanding</b> |                  | <b>Interest</b> | <b>Agent Fees</b> |
|-------------------|-------------------|----------------------|---------------------|--------------------|------------------|-----------------|-------------------|
|                   |                   |                      |                     | <b>6/30/15</b>     | <b>Principal</b> |                 |                   |
| Elementary Bond   | 06/16/2009        | 06/15/2017           | 2,087,250.00        | 537,205.95         | 258,297.19       | 0.00            | 550.00            |

**Total Bond Requirements** ..... 258,847.19

**Total Debt Service Requirements** ..... 0002 258,847.19



**Budget Report**  
**FY2014-15**  
**14 Fergus**  
**0258 Lewistown Elem**

**Submit ID: 0258-34645873**

**61 Building Reserve Fund**

Adopted Budget ..... 0001 818,278.67

**Budget Uses**

Expenditure Budget ..... 0002 818,278.67  
 Add To Fund Balance ..... 0003 0.00

**Fund Balance for Budget** ..... TFS48 715,778.67  
 Operating Reserve ..... 0961 0.00  
 Unreserved Fund Balance Reappropriated ..... 0970 715,778.67

**Estimated Funding Sources**

Coal Gross Proceeds ..... 1123 0.00  
 Tax Title and Property Sales ..... 1130 0.00  
 Interest Earnings ..... 1510 4,500.00  
 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  
 SB96 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 98,000.00  
 District Mills ..... 999 8.32  
 Total Estimated Revenues to Fund Adopted Budget ..... 0004 818,278.67

**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> |
|----------------------|-------------------------|-------------------------|------------------------------|---------------------|--------------------|
| 05/03/2005           | 980,000.00              | 10                      | 882,000.00                   | 98,000.00           | 98,000.00          |
| <b>Total</b>         |                         |                         |                              | 1110                | 98,000.00          |