



**Budget Report
FY2012-13
14 Fergus
0259 Fergus H S**

Submit ID: 0259-05834610

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	* 390	12,993,086

* 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: Stan Monger

(Signature)

(Date)

County Superintendent: Rhonda Long

(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	3,123,209.08	334,691.10	10%	10.72%	0.00	2,193,848.65	929,360.43	71.52
10 Transportation	540,000.00	108,000.00	20%	20.00%	380,225.41	98,465.65	61,308.94	4.72
11 Bus Depreciation	209,216.36	0.00	N/A	0.00%	209,216.36	0.00	0.00	0.00
13 Tuition	1,060.00		N/A		0.00	0.00	1,060.00	0.08
14 Retirement	410,000.00	143,500.00	35%	35.00%	83,333.24	326,666.76		
17 Adult Education	115,000.00	37,725.53	35%	32.80%	0.00	25,000.00	90,000.00	6.93
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	148,660.10	0.00	N/A	0.00%	91,464.65	3,030.40	54,165.05	4.17
29 Flexibility	150,033.50	0.00	N/A	0.00%	118,829.74	31,203.76	0.00	0.00
61 Building Reserve	790,522.09	0.00	N/A	0.00%	692,522.09	0.00	98,000.00	7.54
Total of All Funds	5,487,701.13	623,916.63			1,575,591.49	2,678,215.22	1,233,894.42	94.96

50 Debt Service								
Tax								
	0.00	0.00	20-9-438	0.00%	0.00	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)		3,123,209.08
1. BASE Budget Limit	.....(V-A1)	2,461,158.43	
2. Over-BASE Budget	.....(V-A2)	662,050.65	

Funding The BASE Budget:

B. Direct State Aid	.....(V-B)		1,232,882.55
1. Direct State Aid Paid By State	.....(V-B1)	1,232,882.55	
2. Direct State Aid Paid By Non-Isolated District	.....(V-B2)	0.00	
C. Quality Educator	.....(V-C)		96,808.61
D. At Risk Student	.....(V-D)		8,261.83
E. Indian Education For All	.....(V-E)		7,956.00
F. American Indian Achievement Gap	.....(V-F)		1,600.00
G. Special Education Allowable Cost Payment	.....(V-G)		94,789.24
H. Remaining Fund Balance Available	.....(V-H)		0.00
I. Non-Levy Revenue	.....(V-I)		192,992.64
1. Actual Non-Levy Revenue	.....(V-I1)	4,688.51	
2. Anticipated Non-Levy Revenue	.....(V-I2)	188,304.13	
J. Other Non-Levy Revenue	.....(V-J)		0.00
K. BASE Levy Requirements	.....(V-K)		825,867.56
1. State Guaranteed Tax Base Aid	.....(V-K1)	558,557.78	
2.* District Property Tax Levy To Fund BASE (BASE Levy)	.....(V-K2)	267,309.78	
L. Subtotal of BASE Budget Revenue	.....(V-L)		2,461,158.43

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)		662,050.65
P. Subtotal of Over-BASE Revenue	.....(V-P)		662,050.65

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)		20.57
T. Over-BASE Mills	.....(V-T)		50.95
U. Total General Fund Mills(V-U)		71.52

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



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01 General Fund

Adopted Budget	0001	3,123,209.08
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Budget Uses

Expenditure Budget	0002	3,123,209.08
Add To Fund Balance	0003	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,232,882.55
Quality Educator	3111	96,808.61
At Risk Student	3112	8,261.83
Indian Education For All	3113	7,956.00
American Indian Achievement Gap	3114	1,600.00
State Spec Ed Allowable Cost Pymt to Districts	3115	94,789.24
State Guaranteed Tax Base Aid	3120	558,557.78

Actual Non-levy Revenue

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	4,396.71
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	291.80
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	168,042.03
State Combined Fund School Block Grant	3445	0.00
SB372 Block Grant Reimbursement	3446	20,262.10
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) 267,309.78
 Over-BASE Levy 1110(c) 662,050.65
 District Tax Levy 1110 929,360.43
 Total Estimated Revenues to Fund Adopted Budget 0004 3,123,209.08
 Estimated Revenues Exceeding Adopted Budget 0004a 0.00



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10 Transportation Fund

Adopted Budget 0001 540,000.00

Budget Uses

Expenditure Budget 0002 540,000.00
 Add To Fund Balance 0003 0.00

Transportation Schedule Data

On-Schedule 0005 72,000.00
 Contingency 0006 7,200.00
 Over-Schedule 0011 460,800.00

Fund Balance for Budget TFS48 488,225.41
 Operating Reserve 0961 108,000.00
 Unreserved Fund Balance Reappropriated 0970 380,225.41

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 14,655.26
 State Combined Fund School Block Grant 3445 0.00
 SB372 Block Grant Reimbursement 3446 4,610.39
 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 39,600.00
 State On-Schedule Trans Reimb 3210 39,600.00
 District Tax Levy 1110 61,308.94
 District Mills 999 4.72
 Total Estimated Revenues to Fund Adopted Budget 0004 540,000.00
 Estimated Revenues Exceeding Adopted Budget 0004a 0.00



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11 Bus Depreciation Fund

Adopted Budget 0001 209,216.36

Budget Uses

Expenditure Budget 0002 209,216.36
 Add To Fund Balance 0003 0.00

Fund Balance for Budget TFS48 209,216.36
 Operating Reserve 0961 0.00
 Unreserved Fund Balance Reappropriated 0970 209,216.36

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
 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 209,216.36

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2009 INTL #8040	2008	105,297.00	0.00	21,059.40	0.00
2009 INTL #8205	2008	102,235.00	20,447.00	20,447.00	0.00
2007 INTL #6978	2007	32,959.00	0.00	6,591.80	0.00
2008 INTL #8925	2007	23,907.00	0.00	4,781.40	0.00
2006 INTL #2014	2006	30,523.00	0.00	6,104.60	0.00
2006 INTL #4251	2006	67,234.00	13,446.80	13,446.80	0.00
2006 INTL #8714	2006	33,056.00	3,606.20	6,611.20	0.00
1999 MCI #1249	2005	175,000.00	0.00	35,000.00	0.00
2005 INTL 7382 47 PASS	2005	20,400.00	12,240.00	4,080.00	0.00
2005 INTL 7833 66 PASS	2005	25,505.70	15,303.42	5,101.14	0.00
1996 MCI 7835	2004	130,000.00	79,112.43	26,000.00	0.00
1997MCI 8929	2004	160,000.00	92,766.10	32,000.00	0.00
MOTOROLA MCS 2000	2004	2,653.50	2,122.80	530.70	0.00
MOTOROLA MSC2000	2004	2,721.50	2,177.20	544.30	0.00



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Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2002 BLUEBIRD 5515	2002	25,546.95	35,765.73	5,109.39	0.00
2003 BLUEBIRD 84 PASS 7510	2002	28,413.33	34,096.02	5,682.67	0.00
2001 BLUEBIRD 2901	2001	17,588.67	26,383.01	NA	NA
1999 BLUEBIRD 2387	1999	22,440.00	33,660.00	NA	NA
1998 BLUEBIRD 0343	1998	21,511.71	32,267.57	NA	NA
Total					0.00

13 Tuition Fund

Adopted Budget	0001	1,060.00
Budget Uses		
Expenditure Budget	0002	1,060.00
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	1,060.00
District Mills	999	0.08
Total Estimated Revenues to Fund Adopted Budget	0004	1,060.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



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14 Retirement Fund

Adopted Budget	0001	410,000.00
Budget Uses		
Expenditure Budget	0002	410,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget		
Operating Reserve	TFS48	226,833.24
Operating Reserve	0961	143,500.00
Unreserved Fund Balance Reappropriated	0970	83,333.24
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	326,666.76
Total Estimated Revenues to Fund Adopted Budget	0004	410,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



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17 Adult Education Fund

Adopted Budget 0001 115,000.00

Budget Uses

Expenditure Budget 0002 115,000.00

Add To Fund Balance 0003 0.00

Fund Balance for Budget TFS48 37,725.53

Operating Reserve 0961 37,725.53

Unreserved Fund Balance Reappropriated 0970 0.00

Estimated Funding Sources

Coal Gross Proceeds 1123 0.00

Fees for Adult Education 1340 25,000.00

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 90,000.00

District Mills 999 6.93

Total Estimated Revenues to Fund Adopted Budget 0004 115,000.00

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	148,660.10
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Budget Uses

Expenditure Budget	0002	148,660.10
Add To Fund Balance	0003	0.00

Fund Balance for Budget	TFS48	91,464.65
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	91,464.65

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	3,030.40
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	54,165.05
District Mills	999	4.17
Total Estimated Revenues to Fund Adopted Budget	0004	148,660.10
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



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29 Flexibility Fund

Adopted Budget	0001	150,033.50
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Budget Uses

Expenditure Budget	0002	150,033.50
Add To Fund Balance	0003	0.00

Fund Balance for Budget	TFS48	118,829.74
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	118,829.74

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	26,107.34
SB372 Combined Block Grant Reimbursement	3447	5,096.42
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	150,033.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



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50 Debt Service 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

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

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

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 790,522.09

Budget Uses

Expenditure Budget 0002 790,522.09
 Add To Fund Balance 0003 0.00

Fund Balance for Budget TFS48 692,522.09
 Operating Reserve 0961 0.00
 Unreserved Fund Balance Reappropriated 0970 692,522.09

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
 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 98,000.00
 District Mills 999 7.54
 Total Estimated Revenues to Fund Adopted Budget 0004 790,522.09

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	686,000.00	98,000.00	98,000.00
Total				1110	98,000.00