# Budget Report
# FY 2024

**14 Fergus**

**0258 Lewistown Elem**

**Submit ID: 0258-46049767**

**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

| | ANB | | Taxable Valuation |
|---|---|---|---|
| | EL | HS | |
| **District:** | 917 | N/A | 18,375,797 |

* 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:** CJ Bailey

(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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## 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** | 7,216,778.62 | 703,635.92 | 10% | 9.75% | 0.00 | 5,281,489.52 | 1,935,289.10 | 105.30 |
| **10 Transportation** | 610,000.00 | 122,000.00 | 20% | 20.00% | 68,046.96 | 109,354.41 | 432,598.63 | 23.54 |
| **11 Bus Depreciation Reserve** | 659,620.08 | 0.00 | N/A | 0.00% | 557,162.10 | 1,500.00 | 100,957.98 | 5.49 |
| **13 Tuition** | 250,000.00 | | N/A | | 38,653.68 | 0.00 | 211,346.32 | 11.50 |
| **14 Retirement** | 960,000.00 | 185,318.61 | 20% | 19.30% | 0.00 | 960,000.00 | | |
| **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** | 195,337.21 | 0.00 | N/A | 0.00% | 127,803.36 | 6,036.22 | 61,497.63 | 3.35 |
| **29 Flexibility** | 152,198.72 | 0.00 | N/A | 0.00% | 122,504.95 | 29,693.77 | 0.00 | 0.00 |
| **61 Building Reserve** | 1,391,318.96 | 0.00 | N/A | 0.00% | 1,175,038.96 | 82,457.63 | 133,822.37 | 7.28 |
| **Total of All Funds** | 11,435,253.59 | 1,010,954.53 | | | 2,089,210.01 | 6,470,531.55 | 2,875,512.03 | 156.46 |

| **50 Debt Service**<br><br>**Tax Jurisdiction** | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| EL2009S | 1,529,050.00 | 0.00 | 20-9-438 | 0.00% | 53,556.97 | 0.00 | 1,475,493.03 | 80.30 |

# Budget Report
# FY 2024

**14 Fergus**

**0258 Lewistown Elem**

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## General Fund Limits And Reserves Worksheet

### PART I. Certified Budget Data

**ANB By Budget Unit:**

| | | |
|---|---|---|
| E1 | LEWISTOWN K-6 | 715 |
| M1 | LEWISTOWN 7-8 | 202 |

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

| | | | |
|---|---|---|---|
| A. | Direct State Aid | (I-A) | 2,737,292.34 |
| B. | Mandatory Non-isolated Levy | (I-B) | 0.00 |
| C. | Quality Educator | (I-C) | 280,783.27 |
| D. | At Risk Student | (I-D) | 31,016.61 |
| E. | Indian Education For All | (I-E) | 21,925.47 |
| F. | American Indian Achievement Gap | (I-F) | 7,520.00 |
| G. | Data For Achievement | (I-G) | 20,990.13 |
| H. | State Special Education Allowable Cost Payment to Districts | (I-H) | 386,711.49 |
| I. | State Special Education Related-Services Payment To Coop | (I-I) | 47,133.80 |
| J. | District GTB Subsidy Per Elementary Base Mill | (I-J) | 60,993.00 |
| 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) | 898 |
| B. | BASE Budget Limit | (II-B) | 5,623,535.63 |
| C. | Maximum Budget Limit | (II-C) | 7,075,768.83 |
| D. | Over-BASE Levy As Submitted on Budget | (II-D) | 1,395,336.33 |
| E. | Adopted Budget | (II-E) | 7,018,871.96 |

**Current Year Budget Data:**

| | | | |
|---|---|---|---|
| F. | % Special Education in Maximum Budget | (II-F) | 100% |
| G. | BASE Budget (Minimum Budget Amount Required) | (II-G) | 5,821,442.29 |
| H. | Maximum Budget Limit | (II-H) | 7,306,488.76 |
| I. | Highest Budget Without a Vote | (II-I) | 7,216,778.62 |
| J. | Highest Budget | (II-J) | 7,306,488.76 |
| K. | Highest Voted Amount | (II-K) | 89,710.14 |
| L. | Amount Approved on Ballot by Voters | (II-L) | 0.00 |
| M. | Adopted Budget | (II-M) | 7,216,778.62 |

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

| | | | | |
|---|---|---|---|---|
| A. | Operating Reserve (961) | (III-A) | | 703,635.92 |
| B. | TIF Operating Reserve (962) | (III-B) | | 0.00 |
| C. | Excess Reserves | (III-C) | | 0.00 |
| 1. | Reserve For Protested/Delinquent Taxes (963) | (III-C1) | 0.00 | |
| 2. | Reserve For Tax Audit Receipts (964) | (III-C2) | 0.00 | |
| D. | Unreserved Fund Balance Reappropriated (970) | (III-D) | | 0.00 |
| 1. | Prior Year Excess Reserves Funding Over-BASE (970a) | (III-D1) | 0.00 | |
| 2. | Remaining Fund Balance Available (970b) | (III-D2) | 0.00 | |
| 3. | TIF Fund Balance Reappropriated (970c) | (III-D3) | 0.00 | |
| E. | TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48) | (III-E) | | 703,635.92 |

## PART V. General Fund Worksheet

### General Fund Budget:

| | | | | |
|---|---|---|---|---|
| A. | Adopted General Fund Budget | (V-A) | | 7,216,778.62 |
| 1. | BASE Budget Limit | (V-A1) | 5,821,442.29 | |
| 2. | Over-BASE Budget | (V-A2) | 1,395,336.33 | |

### Funding The BASE Budget:

| | | | | |
|---|---|---|---|---|
| B. | Direct State Aid | (V-B) | | 2,737,292.34 |
| 1. | Direct State Aid Paid By State | (V-B1) | 2,737,292.34 | |
| 2. | Direct State Aid Paid By Non-Isolated District | (V-B2) | 0.00 | |
| C. | Quality Educator | (V-C) | | 280,783.27 |
| D. | At Risk Student | (V-D) | | 31,016.61 |
| E. | Indian Education For All | (V-E) | | 21,925.47 |
| F. | American Indian Achievement Gap | (V-F) | | 7,520.00 |
| G. | Data For Achievement | (V-G) | | 20,990.13 |
| H. | Special Education Allowable Cost Payment | (V-H) | | 386,711.49 |
| I. | Remaining Fund Balance Available | (V-I) | | 0.00 |
| J. | Non-Levy Revenue and Funding Sources | (V-J) | | 3,885.80 |
| 1. | Actual Non-Levy Revenue | (V-J1) | 3,885.80 | |
| 2. | Anticipated Non-Levy Revenue | (V-J2) | 0.00 | |
| 3. | TIF Applied To BASE Budget | (V-J3) | 0.00 | |
| 4. | Excess Levy BASE | (V-J4) | 0.00 | |
| K. | Other Non-Levy Revenue and Funding Sources | (V-K) | | 0.00 |
| L. | BASE Levy Requirements | (V-L) | | 2,331,317.18 |
| 1. | State - Guaranteed Tax Base Aid | (V-L1) | 1,791,364.41 | |
| 2.* | District Property Tax Levy To Fund BASE (BASE Levy) | (V-L2) | 539,952.77 | |
| M. | **Subtotal of BASE Budget Revenue | (V-M) | | 5,821,442.29 |

### Funding The Over-BASE Budget:

| | | | | |
|---|---|---|---|---|
| N. | Fund Balance & Non-Levy Revenue Available To Fund Over-BASE | (V-N) | | 0.00 |
| O. | Over-BASE Only Revenues and Funding Sources | (V-O) | | 0.00 |
| 1. | Prior Year Excess Reserves Reappropriated (Over-BASE Only) | (V-O1) | 0.00 | |
| 2. | Tuition | (V-O2) | 0.00 | |

| | | | | |
|---|---|---|---|---|
| 3. | Flexible Non-Voted Levy Authority Transferred from Other Funds | (V-O3) | 0.00 | |
| 4. | Oil & Gas Revenues | (V-O4) | 0.00 | |
| 5. | TIF Applied To Over-BASE Budget | (V-O5) | 0.00 | |
| 6. | Excess Levy Over-BASE | (V-O6) | 0.00 | |
| P. | District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF) | (V-P) | | 1,395,336.33 |
| Q. | Subtotal of Over-BASE Revenue and Funding Sources | (V-Q) | | 1,395,336.33 |

**Mill Levies:**

| | | | | |
|---|---|---|---|---|
| R. | District Non-Isolated Mills | (V-R) | | 0.00 |
| S. | BASE Mills - Elementary | (V-S) | | 29.37 |
| T. | BASE Mills - High School | (V-T) | | 0.00 |
| U. | Over-BASE Mills | (V-U) | | 75.93 |
| 1. | District Property Tax Levy Mills | (V-U1) | 75.93 | |
| 2. | Flexible Non-Voted Levy Authority | (V-U2) | 0.00 | |
| V. | Total General Fund Mills | (V-V) | | 105.30 |

* 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

# Budget Report
# FY 2024

**14 Fergus**

**0258 Lewistown Elem**

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## 01 General Fund

| | | |
|---|---|---|
| Adopted Budget | 0001 | 7,216,778.62 |

### Budget Uses

| | | |
|---|---|---|
| Expenditure Budget | 0002 | 7,216,778.62 |
| Add To Fund Balance | 0003 | 0.00 |
| TIF Fund Balance for Budget | TFS47 | 0.00 |

### Estimated Funding Sources

| | | |
|---|---|---|
| Unreserved Fund Balance Reappropriated | 0970 | 0.00 |
| Direct State Aid | 3110 | 2,737,292.34 |
| Quality Educator | 3111 | 280,783.27 |
| At Risk Student | 3112 | 31,016.61 |
| Indian Education For All | 3113 | 21,925.47 |
| American Indian Achievement Gap | 3114 | 7,520.00 |
| State Special Education Allowable Cost Payment to Districts | 3115 | 386,711.49 |
| Data For Achievement | 3116 | 20,990.13 |
| State - Guaranteed Tax Base Aid | 3120 | 1,791,364.41 |

### Actual Non-levy Revenue and Funding Sources

| | | |
|---|---|---|
| Tax Title and Property Sales | 1130 | 0.00 |
| Interest Earnings | 1510 | 3,885.80 |
| 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 and Funding Sources - BASE

| | | |
|---|---|---|
| Oil & Gas Revenues - BASE Budget | 0171 | 0.00 |
| TIF Applied To BASE Budget | 0174 | 0.00 |
| Coal Gross Proceeds | 1123 | 0.00 |
| School Block Grant Coal Mitigation | 3449 | 0.00 |
| Federal Revenue in Lieu of Taxes | 4800 | 0.00 |

## Anticipated Non-levy Revenue and Funding Sources - Over-BASE

| | | |
|---|---|---|
| Oil & Gas Revenues - Over-BASE Budget | 0172 | 0.00 |
| TIF Applied To Over-BASE Budget | 0175 | 0.00 |
| Individual Tuition | 1310 | 0.00 |
| Tuition from School Districts Within State | 1320 | 0.00 |
| Tuition from School Districts Outside State | 1330 | 0.00 |
| State - Tuition for State Placement | 3117 | 0.00 |

## Other Non-levy Revenue

| | | |
|---|---|---|
| District Levy - Distribution of Prior Year Protested/Delinquent Taxes | 1117 | 0.00 |
| District Levy - Dept. or Revenue 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) | 539,952.77 | | |
| Over-BASE Levy | 1110(c) | 1,395,336.33 | | |
| District Tax Levy | | | 1110 | 1,935,289.10 |
| Total Estimated Revenues to Fund Adopted Budget | | | 0004 | 7,216,778.62 |
| Estimated Revenues Exceeding Adopted Budget | | | 0004a | 0.00 |

## 10 Transportation Fund

| | | |
|---|---|---|
| Adopted Budget | 0001 | 610,000.00 |

### Budget Uses

| | | |
|---|---|---|
| Expenditure Budget | 0002 | 610,000.00 |
| Add To Fund Balance | 0003 | 0.00 |

### Transportation Schedule Data

| | | |
|---|---|---|
| On-Schedule | 0005 | 98,594.92 |
| Contingency | 0006 | 9,859.49 |
| Over-Schedule | 0011 | 501,545.59 |
| Fund Balance for Budget | TFS48 | 190,046.96 |
| Operating Reserve | 0961 | 122,000.00 |
| Unreserved Fund Balance Reappropriated | 0970 | 68,046.96 |

### Estimated Funding Sources

| | | |
|---|---|---|
| Coal Gross Proceeds | 1123 | 0.00 |
| Individual Transportation Fees | 1410 | 0.00 |
| Transportation Fees from Other School Districts Within State | 1420 | 0.00 |
| Transportation Fees from Other School Districts Outside State | 1430 | 0.00 |
| Other Transportation Fees | 1440 | 0.00 |
| Interest Earnings | 1510 | 900.00 |
| 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 |
| Montana Oil and Gas Tax | 3460 | 0.00 |
| Other Revenue | 9100 | 0.00 |
| Residual Equity Transfers In | 9710 | 0.00 |

### Reimbursements

| | | |
|---|---|---|
| County On-Schedule Transportation Reimbursement | 2220 | 54,227.20 |
| State - On-Schedule Transportation Reimbursement | 3210 | 54,227.21 |
| District Tax Levy | 1110 | 432,598.63 |
| District Mills | 999 | 23.54 |
| Total Estimated Revenues to Fund Adopted Budget | 0004 | 610,000.00 |
| Estimated Revenues Exceeding Adopted Budget | 0004a | 0.00 |

## 11 Bus Depreciation Reserve Fund

| | | |
|---|---|---|
| Adopted Budget | 0001 | 659,620.08 |

### Budget Uses

| | | |
|---|---|---|
| Expenditure Budget | 0002 | 659,620.08 |
| Add To Fund Balance | 0003 | 0.00 |
| TIF Fund Balance for Budget | TFS47 | 0.00 |
| Fund Balance for Budget | TFS48 | 557,162.10 |
| Operating Reserve | 0961 | 0.00 |
| Unreserved Fund Balance Reappropriated | 0970 | 557,162.10 |
| TIF Fund Balance Reappropriated | 0973 | 0.00 |

### Estimated Funding Sources

| | | |
|---|---|---|
| Coal Gross Proceeds | 1123 | 0.00 |
| Interest Earnings | 1510 | 1,500.00 |
| Other Revenue from Local Sources | 1900 | 0.00 |
| State - Payment in Lieu of Taxes - FWP | 3302 | 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 | 100,957.98 |
| District Mills | 999 | 5.49 |
| Total Estimated Revenues to Fund Adopted Budget | 0004 | 659,620.08 |

# Budget Report
# FY 2024

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## Asset Information

| Asset ID | Year Of Purchase | Original Cost | Depreciated Thru Last Year | 20% Limit | Amount Depreciated |
|---|---|---|---|---|---|
| 2015 MCI J4500 #7027 | 2022 | 49,030.00 | 9,806.00 | 9,806.00 | 0.00 |
| 2022 INTL #7235 | 2022 | 113,699.96 | 0.00 | 22,739.99 | 0.00 |
| BUS RADIOS AND BASES - DUNNE COMMUNICATIONS | 2022 | 37,797.86 | 7,559.57 | 7,559.57 | 0.00 |
| 2018 MCI J4500 #8974 | 2021 | 58,219.20 | 23,287.68 | 11,643.84 | 0.00 |
| 2021 IC #6977 | 2021 | 105,278.17 | 18,688.23 | 21,055.63 | 0.00 |
| 2021 S (SPECIAL ED) #6975 | 2021 | 110,318.92 | 0.00 | 22,063.78 | 0.00 |
| 2014 MCI MOTOR COACH #6743 | 2020 | 59,215.20 | 35,529.12 | 11,843.04 | 0.00 |
| 2020 IC #1473 | 2020 | 98,870.81 | 19,774.16 | 19,774.16 | 0.00 |
| 2019 IC #5773 | 2019 | 97,770.77 | 19,554.15 | 19,554.15 | 0.00 |
| 2014 MC J45 #6602 | 2018 | 90,000.00 | 54,000.00 | 18,000.00 | 18,000.00 |
| 2017 IC #4154 | 2017 | 96,956.82 | 38,782.72 | 19,391.36 | 0.00 |
| 2016 INTL #0568 | 2015 | 81,084.22 | 47,885.46 | 16,216.84 | 0.00 |
| 2015 CES #3528 | 2014 | 56,861.27 | 34,116.75 | 11,372.25 | 2,372.25 |
| 2013 BLUEBIRD IC #6001 | 2013 | 77,553.07 | 62,042.44 | 15,510.61 | 15,510.61 |
| 2014 BLUEBIRD IC #1987 | 2013 | 80,000.78 | 48,777.31 | 16,000.16 | 16,000.16 |
| 2012 INTL #1925 | 2012 | 88,775.09 | 71,020.08 | 17,755.02 | 17,755.02 |
| 2010 INTL #6953 | 2010 | 86,699.28 | 69,359.44 | 17,339.86 | 17,339.86 |
| 2009 INTL #8205 | 2008 | 69,900.38 | 77,159.56 | 13,980.08 | 13,980.08 |
| MOTOROLA MCS 2000 | 2004 | 2,721.00 | 4,081.50 | N/A | NA |
| **Total** | | | | | 100,957.98 |

# Budget Report
# FY 2024

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## 13 Tuition Fund

| | | |
|---|---|---|
| Adopted Budget | 0001 | 250,000.00 |

### Budget Uses

| | | |
|---|---|---|
| Expenditure Budget | 0002 | 250,000.00 |
| Add To Fund Balance | 0003 | 0.00 |
| Fund Balance for Budget | TFS48 | 38,653.68 |
| Unreserved Fund Balance Reappropriated | 0970 | 38,653.68 |

### 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 |
| Montana Oil and Gas Tax | 3460 | 0.00 |
| Other Revenue | 9100 | 0.00 |
| Residual Equity Transfers In | 9710 | 0.00 |
| District Tax Levy | 1110 | 211,346.32 |
| District Mills | 999 | 11.50 |
| Total Estimated Revenues to Fund Adopted Budget | 0004 | 250,000.00 |
| Estimated Revenues Exceeding Adopted Budget | 0004a | 0.00 |

# Budget Report
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## 14 Retirement Fund

| | | |
|---|---|---|
| Adopted Budget | 0001 | 960,000.00 |

### Budget Uses

| | | |
|---|---|---|
| Expenditure Budget | 0002 | 960,000.00 |
| Add To Fund Balance | 0003 | 0.00 |
| Fund Balance for Budget | TFS48 | 185,318.61 |
| Operating Reserve | 0961 | 185,318.61 |
| Unreserved Fund Balance Reappropriated | 0970 | 0.00 |

### Estimated Funding Sources

| | | |
|---|---|---|
| Interest Earnings | 1510 | 1,000.00 |
| Other Revenue from Local Sources | 1900 | 0.00 |
| Other Revenue | 9100 | 0.00 |
| Residual Equity Transfers In | 9710 | 0.00 |
| County Retirement Distribution | 2240 | 959,000.00 |
| Total Estimated Revenues to Fund Adopted Budget | 0004 | 960,000.00 |
| Estimated Revenues Exceeding Adopted Budget | 0004a | 0.00 |

## 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 |
| 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 |

## 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 |
| Montana Oil and Gas Tax | 3460 | 0.00 |
| Other Revenue | 9100 | 0.00 |
| Residual Equity Transfers In | 9710 | 0.00 |

### Reimbursements

| | | |
|---|---|---|
| County On-Schedule Transportation Reimbursement | 2220 | 0.00 |
| State - On-Schedule Transportation Reimbursement | 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 |

## 28 Technology Fund

| | | |
|---|---|---|
| Adopted Budget | 0001 | 195,337.21 |

### Budget Uses

| | | |
|---|---|---|
| Expenditure Budget | 0002 | 195,337.21 |
| Add To Fund Balance | 0003 | 0.00 |
| TIF Fund Balance for Budget | TFS47 | 0.00 |
| Fund Balance for Budget | TFS48 | 127,803.36 |
| Operating Reserve | 0961 | 0.00 |
| Unreserved Fund Balance Reappropriated | 0970 | 127,803.36 |
| TIF Fund Balance Reappropriated | 0973 | 0.00 |

### 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 |
| Montana Oil and Gas Tax | 3460 | 0.00 |
| Other Revenue | 9100 | 0.00 |
| Residual Equity Transfers In | 9710 | 0.00 |
| State - Technology Aid | 3281 | 5,536.22 |
| District Tax Levy | 1110 | 61,497.63 |
| District Mills | 999 | 3.35 |
| Total Estimated Revenues to Fund Adopted Budget | 0004 | 195,337.21 |
| Estimated Revenues Exceeding Adopted Budget | 0004a | 0.00 |

# Budget Report
# FY 2024

**14 Fergus**

**0258 Lewistown Elem**

**Submit ID: 0258-46049767**

## 29 Flexibility Fund

| | | |
|---|---|---|
| Adopted Budget | 0001 | 152,198.72 |

### Budget Uses

| | | |
|---|---|---|
| Expenditure Budget | 0002 | 152,198.72 |
| Add To Fund Balance | 0003 | 0.00 |
| Fund Balance for Budget | TFS48 | 122,504.95 |
| Operating Reserve | 0961 | 0.00 |
| Unreserved Fund Balance Reappropriated | 0970 | 122,504.95 |

### 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 |
| Montana Oil and Gas Tax | 3460 | 0.00 |
| Other Revenue | 9100 | 0.00 |
| Residual Equity Transfers In | 9710 | 0.00 |
| State - Transformational Learning Aid | 3760 | 17,360.00 |
| State - Advanced Opportunity Aid | 3770 | 11,833.77 |
| Transfers for Transformational Learning | 5304 | 0.00 |
| District Tax Levy | 1110 | 0.00 |
| District Mills | 999 | 0.00 |
| Total Estimated Revenues to Fund Adopted Budget | 0004 | 152,198.72 |
| Estimated Revenues Exceeding Adopted Budget | 0004a | 0.00 |

# Budget Report
# FY 2024

**14 Fergus**

**0258 Lewistown Elem**

**Submit ID: 0258-46049767**

## 50 Debt Service Fund

**EL2009S**

| | | |
|---|---|---|
| Taxable Value | | 18,375,797.00 |
| Adopted Budget | 0001 | 1,529,050.00 |

### Budget Uses

| | | |
|---|---|---|
| Expenditure Budget | 0002 | 1,529,050.00 |
| Add To Fund Balance | 0003 | 0.00 |
| TIF Fund Balance for Budget | TFS47 | 0.00 |
| Fund Balance for Budget | TFS48 | 53,556.97 |
| Fund Balance In Sinking Fund | 0960 | 0.00 |
| Operating Reserve | 0961 | 0.00 |
| Unreserved Fund Balance Reappropriated | 0970 | 53,556.97 |
| TIF Fund Balance Reappropriated | 0973 | 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 |
| Montana Oil and Gas Tax | 3460 | 0.00 |
| Other Revenue | 9100 | 0.00 |
| Residual Equity Transfers In | 9710 | 0.00 |
| District Tax Levy | 1110 | 1,475,493.03 |
| Jurisdiction Mills | 999 | 80.30 |
| Total Estimated Revenues to Fund Adopted Budget | 0004 | 1,529,050.00 |
| Estimated Revenues Exceeding Adopted Budget | 0004a | 0.00 |

### Bond Issues

| Issue Type | Issue Date | Maturity Date | Issue Amount | Outstanding 6/30/24 | Principal | Interest | Agent Fees |
|---|---|---|---|---|---|---|---|
| Elementary Bond | 02/03/2022 | 06/30/2042 | 20,400,000.00 | 19,305,000.00 | 725,000.00 | 803,550.00 | 500.00 |
| **Total Bond Requirements** | | | | | | | 1,529,050.00 |
| **Total Debt Service Requirements** | | | | | | 0002 | 1,529,050.00 |

# Budget Report
# FY 2024

**14 Fergus**

**0258 Lewistown Elem**

**Submit ID: 0258-46049767**

## 61 Building Reserve Fund

| | | | |
|---|---|---|---|
| Adopted Budget | | 0001 | 1,391,318.96 |

### Budget Uses

| | | | |
|---|---|---|---|
| Expenditure Budget | | 0002 | 1,391,318.96 |
| Add To Fund Balance | | 0003 | 0.00 |
| TIF Fund Balance for Budget | | TFS47 | 0.00 |
| Fund Balance for Budget | | TFS48 | 1,175,038.96 |
| Operating Reserve | | 0961 | 0.00 |
| Unreserved Fund Balance Reappropriated | | 0970 | 1,175,038.96 |
| TIF Fund Balance Reappropriated | | 0973 | 0.00 |

### Estimated Funding Sources

| | | | |
|---|---|---|---|
| Coal Gross Proceeds | | 1123 | 0.00 |
| BR Permissive Revenues - Coal Gross Proceeds | | 1125 | 0.00 |
| Tax Title and Property Sales | | 1130 | 0.00 |
| BR Permissive Revenues - Tax Title and Property Sales | | 1131 | 0.00 |
| Interest Earnings | | 1510 | 4,500.00 |
| BR Permissive Revenues - Interest Earnings | | 1511 | 0.00 |
| Other Revenue from Local Sources | | 1900 | 0.00 |
| BR Permissive Revenues - Other Revenue from Local Sources | | 1901 | 0.00 |
| State - School Major Maintenance Aid (SMMA) | | 3283 | 77,957.63 |
| State - Payment in Lieu of Taxes - FWP | | 3302 | 0.00 |
| BR Permissive Revenues - State Payment in Lieu of Taxes-FWP | | 3303 | 0.00 |
| Montana Oil and Gas Tax | | 3460 | 0.00 |
| BR Permissive Revenues - Montana Oil and Gas Tax | | 3461 | 0.00 |
| Other Revenue | | 9100 | 0.00 |
| BR Permissive Revenues - Other Revenue | | 9101 | 0.00 |
| Residual Equity Transfers In | | 9710 | 0.00 |
| Use Estimated Non-levy Revenue to Lower Levies? (Yes or No) | | | No |
| Building Reserve Voted Levy | 1110(a) | 98,000.00 | |
| Building Reserve Permissive Levy | 1110(b) | 35,822.37 | |
| District Tax Levy | | 1110 | 133,822.37 |
| District Mills | | 999 | 7.28 |
| Building Reserve Voted Mills | | 0134 | 5.33 |
| Building Reserve Permissive Mills | | 0135 | 1.95 |
| Total Estimated Revenues to Fund Adopted Budget | | 0004 | 1,391,318.96 |

### Voted Reserve Authorities

| Election Date | Total Authorized | Years Authorized | Levy Type | Levied Thru Last Year | Maximum Levy | Levy Amount |
|---|---|---|---|---|---|---|
| 05/03/2016 | 980,000.00 | 10 | 612 | 686,000.00 | 98,000.00 | 98,000.00 |
| **Total** | | | | | | 98,000.00 |