



**Budget Report
FY2016-17
14 Fergus
0259 Fergus H S**

Submit ID: 0259-47091941

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	377	13,415,791

* 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: Phil Koterba

(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	3,242,469.38	334,733.64	10%	10.32%	3,998.76	2,305,683.13	932,787.49	69.52
10 Transportation	275,000.00	55,000.00	20%	20.00%	53,907.90	100,637.74	120,454.36	8.98
11 Bus Depreciation	192,763.98	0.00	N/A	0.00%	134,063.98	700.00	58,000.00	4.32
13 Tuition	48,970.67		N/A		217.56	0.00	48,753.11	3.63
14 Retirement	450,000.00	62,261.24	20%	13.84%	0.00	450,000.00		
17 Adult Education	125,000.00	43,750.00	35%	35.00%	13,307.91	30,250.00	81,442.09	6.07
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	192,890.94	0.00	N/A	0.00%	135,085.28	3,640.61	54,165.05	4.04
29 Flexibility	168,258.60	0.00	N/A	0.00%	161,258.60	7,000.00	0.00	0.00
61 Building Reserve	896,857.72	0.00	N/A	0.00%	792,857.72	6,000.00	98,000.00	7.30
Total of All Funds	5,592,211.29	495,744.88			1,294,697.71	2,903,911.48	1,393,602.10	103.86

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)		3,242,469.38
1. BASE Budget Limit	(V-A1)	2,585,849.49	
2. Over-BASE Budget	(V-A2)	656,619.89	

Funding The BASE Budget:

B. Direct State Aid	(V-B)		1,295,237.03
1. Direct State Aid Paid By State	(V-B1)	1,295,237.03	
2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C. Natural Resource Development	(V-C)		23,445.06
D. Quality Educator	(V-D)		96,023.87
E. At Risk Student	(V-E)		7,309.84
F. Indian Education For All	(V-F)		8,011.25
G. American Indian Achievement Gap	(V-G)		2,299.00
H. Data For Achievement	(V-H)		7,675.72
I. Special Education Allowable Cost Payment	(V-I)		99,186.10
J. Remaining Fund Balance Available	(V-J)		3,998.76
K. Non-Levy Revenue	(V-K)		204,105.60
1. Actual Non-Levy Revenue	(V-K1)	2,538.27	
2. Anticipated Non-Levy Revenue	(V-K2)	201,567.33	
3. TIF Applied To Base Budget	(V-K3)	0.00	
L. Other Non-Levy Revenue	(V-L)		0.00
M. BASE Levy Requirements	(V-M)		838,557.26
1. State Guaranteed Tax Base Aid	(V-M1)	562,389.66	
2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-M2)	276,167.60	
N. **Subtotal of BASE Budget Revenue	(V-N)		2,585,849.49

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)		0.00
1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-P1)	0.00	
2. Tuition	(V-P2)	0.00	
3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-P3)	0.00	
4. Oil & Gas Revenues	(V-P4)	0.00	
5. TIF Applied To OverBase Budget	(V-P5)	0.00	
Q. District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-Q)		656,619.89
R. Subtotal of Over-BASE Revenue	(V-R)		656,619.89

Mill Levies:

S. District Non-Isolated Mills	(V-S)		0.00
T. BASE Mills - Elementary	(V-T)		0.00
U. BASE Mills - High School	(V-U)		20.58
V. Over-BASE Mills	(V-V)		48.94
1. District Property Tax Levy Mills	(V-V1)	48.94	
2. Flexible Non-Voted Levy Authority	(V-V2)	0.00	
W. Total General Fund Mills	(V-W)		69.52

* 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 3,242,469.38

Budget Uses

Expenditure Budget 0002 3,242,469.38
 Add To Fund Balance 0003 0.00
 TIFFund Balance for Budget TFS47 0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated 0970 3,998.76
 Direct State Aid 3110 1,295,237.03
 Quality Educator 3111 96,023.87
 At Risk Student 3112 7,309.84
 Indian Education For All 3113 8,011.25
 American Indian Achievement Gap 3114 2,299.00
 State Spec Ed Allowable Cost Pymt to Districts 3115 99,186.10
 Data For Achievement 3116 7,675.72
 Natural Resource Development 3118 23,445.06
 State Guaranteed Tax Base Aid 3120 562,389.66

Actual Non-levy Revenue

Tax Title and Property Sales 1130 0.00
 Interest Earnings 1510 2,538.27
 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
 TIF Applied To Base Budget 0174 0.00
 Coal Gross Proceeds 1123 0.00
 State School Block Grant 3444 201,567.33
 State Combined Fund School Block Grant 3445 0.00
 Federal Revenue in Lieu of Taxes 4800 0.00

Anticipated Non-levy Revenue - Over-BASE



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01 General Fund

Oil & Gas Revenues - OverBASE Budget	0172	0.00
TIF Applied To OverBase Budget	0175	0.00
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	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)	276,167.60	
Over-BASE Levy	1110(c)	656,619.89	
District Tax Levy	1110		932,787.49
Total Estimated Revenues to Fund Adopted Budget	0004		3,242,469.38
Estimated Revenues Exceeding Adopted Budget	0004a		0.00



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10 Transportation Fund

Adopted Budget	0001	275,000.00
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Budget Uses

Expenditure Budget	0002	275,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	49,708.45
Contingency	0006	4,970.85
Over-Schedule	0011	220,320.70
TIFFund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	108,907.90
Operating Reserve	0961	55,000.00
Unreserved Fund Balance Reappropriated	0970	53,907.90

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	1,500.00
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	17,052.97
State Combined Fund School Block Grant	3445	27,405.47
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	27,339.65
State On-Schedule Trans Reimb	3210	27,339.65
District Tax Levy	1110	120,454.36
District Mills	999	8.98
Total Estimated Revenues to Fund Adopted Budget	0004	275,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



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11 Bus Depreciation Fund

Adopted Budget 0001 192,763.98

Budget Uses

Expenditure Budget 0002 192,763.98
 Add To Fund Balance 0003 0.00
 TIF Fund Balance for Budget TFS47 0.00
Fund Balance for Budget TFS48 134,063.98
 Operating Reserve 0961 0.00
 Unreserved Fund Balance Reappropriated 0970 134,063.98
 TIF Fund Balance Reappropriated 0973 0.00

Estimated Funding Sources

Coal Gross Proceeds 1123 0.00
 Interest Earnings 1510 700.00
 Other Revenue from Local Sources 1900 0.00
 State Payment in Lieu of Taxes - FWP 3302 0.00
 State Combined Fund School Block Grant 3445 0.00
 Montana Oil and Gas Tax 3460 0.00
 Other Revenue 9100 0.00
 Residual Equity Transfers In 9710 0.00
 Use Estimated Non-levy Revenue to Lower Levies? (Yes or No) No
 District Tax Levy 1110 58,000.00
 District Mills 999 4.32
 Total Estimated Revenues to Fund Adopted Budget 0004 192,763.98

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated		Amount Depreciated
			Thru Last Year	20% Limit	
2016 INTL #0568	2015	39,937.00	0.00	7,987.40	0.00
2015 CES #3528	2014	28,006.30	0.00	5,601.26	0.00
2013 BLUEBIRD IC #6001	2013	38,197.78	0.00	7,639.56	0.00
2014 BLUEBIRD IC #1987	2013	39,403.37	0.00	7,880.67	0.00
2008 MCI J4500 #4870	2012	257,300.00	0.00	51,460.00	0.00
2012 INTL #1925	2012	43,725.05	0.00	8,745.01	0.00
2010 INTL #6953	2010	44,604.02	0.00	8,920.80	0.00
2009 INTL #8040	2008	35,439.02	0.00	7,087.80	0.00
2009 INTL #8205	2008	34,428.62	20,447.00	6,885.72	0.00
2007 INTL #6978	2007	32,959.00	6,591.80	6,591.80	0.00
2008 INTL #8925	2007	23,907.00	0.00	4,781.40	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



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Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2007 INTL #2014	2006	30,523.00	0.00	6,104.60	0.00
1999 MCI #1249	2005	176,064.00	35,000.00	35,212.80	0.00
2005 INTL #7833	2005	25,505.70	20,404.56	5,101.14	0.00
1996 MCI 7835	2004	131,019.00	90,112.43	26,203.80	26,000.00
1997MCI 8929	2004	180,000.00	124,766.10	36,000.00	32,000.00
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
Total					58,000.00

13 Tuition Fund

Adopted Budget 0001 48,970.67

Budget Uses

Expenditure Budget 0002 48,970.67

Add To Fund Balance 0003 0.00

TIFFund Balance for Budget TFS47 0.00

Fund Balance for Budget TFS48 217.56

Unreserved Fund Balance Reappropriated 0970 217.56

Estimated Funding Sources

Coal Gross Proceeds 1123 0.00

Interest Earnings 1510 0.00

Other Revenue from Local Sources 1900 0.00

Direct State Aid 3110 0.00

State Payment in Lieu of Taxes - FWP 3302 0.00

State Combined Fund School Block Grant 3445 0.00

Montana Oil and Gas Tax 3460 0.00

Other Revenue 9100 0.00

Residual Equity Transfers In 9710 0.00

District Tax Levy 1110 48,753.11

District Mills 999 3.63

Total Estimated Revenues to Fund Adopted Budget 0004 48,970.67

Estimated Revenues Exceeding Adopted Budget 0004a 0.00



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14 Retirement Fund

Adopted Budget	0001	450,000.00
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Budget Uses

Expenditure Budget	0002	450,000.00
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Add To Fund Balance	0003	0.00
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TIFFund Balance for Budget	TFS47	0.00
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Fund Balance for Budget	TFS48	62,261.24
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Operating Reserve	0961	62,261.24
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Unreserved Fund Balance Reappropriated	0970	0.00
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Estimated Funding Sources

Interest Earnings	1510	500.00
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Other Revenue from Local Sources	1900	0.00
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Other Revenue	9100	0.00
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Residual Equity Transfers In	9710	0.00
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County Retirement Distribution	2240	449,500.00
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Total Estimated Revenues to Fund Adopted Budget	0004	450,000.00
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Estimated Revenues Exceeding Adopted Budget	0004a	0.00
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17 Adult Education Fund

Adopted Budget 0001 125,000.00

Budget Uses

Expenditure Budget 0002 125,000.00

Add To Fund Balance 0003 0.00

TIFFund Balance for Budget TFS47 0.00

Fund Balance for Budget TFS48 57,057.91

Operating Reserve 0961 43,750.00

Unreserved Fund Balance Reappropriated 0970 13,307.91

Estimated Funding Sources

Coal Gross Proceeds 1123 0.00

Fees for Adult Education 1340 30,000.00

Interest Earnings 1510 250.00

Other Revenue from Local Sources 1900 0.00

State Payment in Lieu of Taxes - FWP 3302 0.00

State Combined Fund School Block Grant 3445 0.00

Montana Oil and Gas Tax 3460 0.00

Other Revenue 9100 0.00

Residual Equity Transfers In 9710 0.00

District Tax Levy 1110 81,442.09

District Mills 999 6.07

Total Estimated Revenues to Fund Adopted Budget 0004 125,000.00

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

TIFFund Balance for Budget TFS47 0.00

Fund Balance for Budget TFS48 0.00

Operating Reserve 0961 0.00
 Unreserved Fund Balance Reappropriated 0970 0.00

Estimated Funding Sources

Coal Gross Proceeds 1123 0.00
 Interest Earnings 1510 0.00
 Other Revenue from Local Sources 1900 0.00
 State Payment in Lieu of Taxes - FWP 3302 0.00
 State Combined Fund School Block Grant 3445 0.00
 Montana Oil and Gas Tax 3460 0.00
 Other Revenue 9100 0.00
 Residual Equity Transfers In 9710 0.00

Reimbursements

County On-Schedule Trans Reimb 2220 0.00
 State On-Schedule Trans Reimb 3210 0.00
 District Tax Levy 1110 0.00
 District Mills 999 0.00
 Total Estimated Revenues to Fund Adopted Budget 0004 0.00
 Estimated Revenues Exceeding Adopted Budget 0004a 0.00



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28 Technology Fund

Adopted Budget	0001	192,890.94
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Budget Uses

Expenditure Budget	0002	192,890.94
Add To Fund Balance	0003	0.00
TIFFund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	135,085.28
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	135,085.28
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	800.00
Other Revenue from Local Sources	1900	0.00
State Technology Aid	3281	2,840.61
State Payment in Lieu of Taxes - FWP	3302	0.00
State Combined Fund School Block Grant	3445	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	54,165.05
District Mills	999	4.04
Total Estimated Revenues to Fund Adopted Budget	0004	192,890.94
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



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29 Flexibility Fund

Adopted Budget	0001	168,258.60
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Budget Uses

Expenditure Budget	0002	168,258.60
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Add To Fund Balance	0003	0.00
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TIFFund Balance for Budget	TFS47	0.00
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Fund Balance for Budget	TFS48	161,258.60
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Operating Reserve	0961	0.00
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Unreserved Fund Balance Reappropriated	0970	161,258.60
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Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
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Interest Earnings	1510	0.00
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Other Revenue from Local Sources	1900	0.00
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State Payment in Lieu of Taxes - FWP	3302	0.00
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State Combined Fund School Block Grant	3445	7,000.00
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Montana Oil and Gas Tax	3460	0.00
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Other Revenue	9100	0.00
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Residual Equity Transfers In	9710	0.00
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District Mills	999	0.00
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Total Estimated Revenues to Fund Adopted Budget	0004	168,258.60
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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

TIFFund Balance for Budget TFS47 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

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

State Combined Fund School Block Grant 3445 0.00

Montana Oil and Gas Tax 3460 0.00

Other Revenue 9100 0.00

Residual Equity Transfers In 9710 0.00

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 896,857.72

Budget Uses

Expenditure Budget 0002 896,857.72
 Add To Fund Balance 0003 0.00
 TIF Fund Balance for Budget TFS47 0.00
Fund Balance for Budget TFS48 792,857.72
 Operating Reserve 0961 0.00
 Unreserved Fund Balance Reappropriated 0970 792,857.72
 TIF Fund Balance Reappropriated 0973 0.00

Estimated Funding Sources

Coal Gross Proceeds 1123 0.00
 Tax Title and Property Sales 1130 0.00
 Interest Earnings 1510 6,000.00
 Other Revenue from Local Sources 1900 0.00
 State Payment in Lieu of Taxes - FWP 3302 0.00
 State Combined Fund School Block Grant 3445 0.00
 Montana Oil and Gas Tax 3460 0.00
 Other Revenue 9100 0.00
 Residual Equity Transfers In 9710 0.00
 Use Estimated Non-levy Revenue to Lower Levies? (Yes or No) No
 District Tax Levy 1110 98,000.00
 District Mills 999 7.30
 Total Estimated Revenues to Fund Adopted Budget 0004 896,857.72

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>
05/03/2016	980,000.00	10	0.00	98,000.00	98,000.00
Total				1110	98,000.00