



**Budget Report
 FY2009-10
 14 Fergus
 0258 Lewistown Elem**

Submit ID: 0258-81184696

Due Dates:

*Board of Trustees adopts Final Budget on or before August 15th (MCA 20-9-131)
 Board of Trustees transmits to County Supt. within 5 days (MCA 20-9-131)
 County Supt. transmits to County Commissioners, their approval needed by the 4th Monday in August (MCA 20-9-142)
 County Supt. transmits to Office of Public Instruction on or before the 2nd Monday in September (MCA 20-9-134)*

	<u>ANB</u>		<u>Taxable Valuation</u>
	<u>EL</u>	<u>HS</u>	
District:	* 913	N/A	11,754,250

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

The final budget is approved as set forth in this document.

Certification

District Clerk:

Mike Waterman

(Signature)

(Date)

Chairperson, School Trustees:

Dave Byerly

(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	5,526,429.92	411,772.38	10%	7.45%	0.00	4,005,423.19	1,521,006.73	129.40
10 Transportation	845,000.00	89,985.25	20%	10.65%	227,573.74	171,371.79	446,054.47	37.95
11 Bus Depreciation	932,348.67	0.00	N/A	0.00%	862,348.67	0.00	70,000.00	5.96
13 Tuition	1,300.00		N/A		0.00	0.00	1,300.00	0.11
14 Retirement	950,000.00	332,500.00	35%	35.00%	208,340.58	741,659.42		
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	127,521.22	0.00	N/A	0.00%	60,317.43	5,706.16	61,497.63	5.23
29 Flexibility	74,661.55	0.00	N/A	0.00%	60,045.28	14,616.27	0.00	0.00
61 Building Reserve	370,005.19	0.00	N/A	0.00%	272,005.19	0.00	98,000.00	8.34
Total of All Funds	8,827,266.55	834,257.63			1,690,630.89	4,938,776.83	2,197,858.83	186.99

50 Debt Service								
Tax Jurisdiction								
EL2009S	260,906.25	0.00	20-9-438	0.00%	0.00	146,265.63	114,640.62	9.75



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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:	E1 LEWISTOWN K-6	690 *
	M1 LEWISTOWN 7-8	223 *

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

A. Direct State Aid	----- (I-A)	2,129,754.52
B. Mandatory Non-isolated Levy	----- (I-B)	0.00
C. Quality Educator	----- (I-C)	210,360.38
D. At Risk Student	----- (I-D)	0.00
E. Indian Education For All	----- (I-E)	18,625.20
F. American Indian Achievement Gap	----- (I-F)	4,200.00
G. State Spec Ed Allowable Cost Pymt to Districts	----- (I-G)	298,026.12
H. State Special Education Related-Services Payment To Coop	----- (I-H)	44,079.36
I. District GTB Subsidy Per Elementary Base Mill	----- (I-I)	24,988.00
J. District GTB Subsidy Per High School Base Mill	----- (I-J)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A. ANB	----- (II-A)	892
B. BASE Budget Limit	----- (II-B)	4,322,076.23
C. Maximum Budget Limit	----- (II-C)	5,435,002.47
D. Over-BASE Levy As Submitted on Budget	----- (II-D)	1,046,734.83
E. Adopted Budget	----- (II-E)	5,368,811.06

Current Year Budget Data:

F. % Special Education in Maximum Budget	----- (II-F)	100%
G. BASE Budget (Minimum Budget Amount Required)	----- (II-G)	4,479,695.09
H. Maximum Budget Limit	----- (II-H)	5,637,868.68
I. Highest Budget Without a Vote	----- (II-I)	5,526,429.92
J. Highest Budget	----- (II-J)	5,637,868.68
K. Highest Voted Amount	----- (II-K)	111,438.76
L. Amount Approved on Ballot by Voters	----- (II-L)	0.00
M. Adopted Budget	----- (II-M)	5,526,429.92

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

A. Operating Reserve (961)	----- (III-A)	411,772.38
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)	411,772.38



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PART V. General Fund Worksheet

General Fund Budget:

A. Adopted General Fund Budget	(V-A)		5,526,429.92
1. BASE Budget Limit	(V-A1)	4,479,695.09	
2. Over-BASE Budget	(V-A2)	1,046,734.83	

Funding The BASE Budget:

B. Direct State Aid	(V-B)		2,129,754.52
1. Direct State Aid Paid By State	(V-B1)	2,129,754.52	
2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C. Quality Educator	(V-C)		210,360.38
D. At Risk Student	(V-D)		0.00
E. Indian Education For All	(V-E)		18,625.20
F. American Indian Achievement Gap	(V-F)		4,200.00
G. Special Education Allowable Cost Payment	(V-G)		298,026.12
H. Remaining Fund Balance Available	(V-H)		0.00
I. Non-Levy Revenue	(V-I)		336,191.17
1. Actual Non-Levy Revenue	(V-I1)	27,476.38	
2. Anticipated Non-Levy Revenue	(V-I2)	308,714.79	
J. Other Non-Levy Revenue	(V-J)		0.00
K. BASE Levy Requirements	(V-K)		1,482,537.70
1. State Guaranteed Tax Base Aid	(V-K1)	1,008,265.80	
2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-K2)	474,271.90	
L. Subtotal of BASE Budget Revenue	(V-L)		4,479,695.09

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)		1,046,734.83
P. Subtotal of Over-BASE Revenue	(V-P)		1,046,734.83

Mill Levies:

Q. District Non-Isolated Mills	(V-Q)		0.00
R. BASE Mills - Elementary	(V-R)		40.35
S. BASE Mills - High School	(V-S)		0.00
T. Over-BASE Mills	(V-T)		89.05
U. Total General Fund Mills	(V-U)		129.40

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



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01 General Fund

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Adopted Budget_____	0001	5,526,429.92
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Budget Uses

Expenditure Budget_____	0002	5,526,429.92
Add To Fund Balance_____	0003	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated_____	0970	0.00
Direct State Aid_____	3110	2,129,754.52
Quality Educator_____	3111	210,360.38
At Risk Student_____	3112	0.00
Indian Education For All_____	3113	18,625.20
American Indian Achievement Gap_____	3114	4,200.00
State Spec Ed Allowable Cost Pymt to Districts_____	3115	298,026.12
State Guaranteed Tax Base Aid_____	3120	1,008,265.80

Actual Non-levy Revenue

Tax Title and Property Sales_____	1130	0.00
Interest Earnings_____	1510	27,476.38
Revenue from Community Services Activities_____	1800	0.00
Other Revenue from Local Sources_____	1900	0.00
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	308,714.79
State Combined Fund School Block Grant_____	3445	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
State Tuition for State Placement_____	3117	0.00



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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)	474,271.90	
Over-BASE Levy_____	1110(c)	1,046,734.83	
District Tax Levy_____	1110		1,521,006.73
Total Estimated Revenues to Fund Adopted Budget_____	0004		5,526,429.92
Estimated Revenues Exceeding Adopted Budget_____	0004a		0.00



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10 Transportation Fund

Adopted Budget_____	0001	845,000.00
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Budget Uses

Expenditure Budget_____	0002	449,926.26
Add To Fund Balance_____	0003	395,073.74

Transportation Schedule Data

On-Schedule_____	0005	146,782.00
Contingency_____	0006	14,678.20
Over-Schedule_____	0011	683,539.80

Fund Balance for Budget

_____	TFS48	317,558.99
Operating Reserve_____	0961	89,985.25
Unreserved Fund Balance Reappropriated_____	0970	227,573.74

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	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	9,911.59
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	80,730.10
State On-Schedule Trans Reimb_____	3210	80,730.10
District Tax Levy_____	1110	446,054.47
District Mills_____	999	37.95
Total Estimated Revenues to Fund Adopted Budget_____	0004	845,000.00
Estimated Revenues Exceeding Adopted Budget_____	0004a	0.00



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11 Bus Depreciation Fund

Adopted Budget _____ 0001 932,348.67

Budget Uses

Expenditure Budget _____ 0002 932,348.67

Add To Fund Balance _____ 0003 0.00

Fund Balance for Budget _____ TFS48 862,348.67

Operating Reserve _____ 0961 0.00

Unreserved Fund Balance Reappropriated _____ 0970 862,348.67

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

Use Estimated Non-levy Revenue to Lower Levies? (Yes or No) _____ No

District Tax Levy _____ 1110 70,000.00

District Mills _____ 999 5.96

Total Estimated Revenues to Fund Adopted Budget _____ 0004 932,348.67

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	21,059.40
2009 INTL #8205	2008	102,235.00	0.00	20,447.00	20,447.00
2007 INTL #6978	2007	66,916.00	0.00	13,383.20	13,383.20
2008 INTL #8925	2007	48,537.00	0.00	9,707.40	9,707.40
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	2,721.00	544.20	403.00
1982 MCI 9 7423	2002	25,000.00	32,227.38	5,000.00	5,000.00
2002 BLUEBIRD 53 PASS 5515	2002	51,868.05	72,615.27	10,373.61	0.00
2003 BLUEBIRD 84 PASS 7510	2002	57,687.67	69,225.18	11,537.53	0.00
2001 BLUEBIRD 48 PASS 2901	2001	38,502.00	57,753.00	NA	NA
BLUEBIRD 72 PASS 2387	1999	45,560.00	68,340.00	NA	NA



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Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
BLUEBIRD 60 PASS 0343	1998	43,675.29	65,512.94	NA	0.00
Total					70,000.00



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13 Tuition Fund

Adopted Budget_____	0001	1,300.00
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Budget Uses

Expenditure Budget_____	0002	1,300.00
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
Montana Oil and Gas Tax_____	3460	0.00
Other Revenue_____	9100	0.00
Residual Equity Transfers In_____	9710	0.00
District Tax Levy_____	1110	1,300.00
District Mills_____	999	0.11
Total Estimated Revenues to Fund Adopted Budget_____	0004	1,300.00
Estimated Revenues Exceeding Adopted Budget_____	0004a	0.00



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14 Retirement Fund

Adopted Budget_____	0001	950,000.00
Budget Uses		
Expenditure Budget_____	0002	950,000.00
Add To Fund Balance_____	0003	0.00
Fund Balance for Budget		
Operating Reserve_____	TFS48	540,840.58
Operating Reserve_____	0961	332,500.00
Unreserved Fund Balance Reappropriated_____	0970	208,340.58
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	741,659.42
Total Estimated Revenues to Fund Adopted Budget_____	0004	950,000.00
Estimated Revenues Exceeding Adopted Budget_____	0004a	0.00



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28 Technology Fund

Adopted Budget_____	0001	127,521.22
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Budget Uses

Expenditure Budget_____	0002	127,521.22
Add To Fund Balance_____	0003	0.00

Fund Balance for Budget _____	TFS48	60,317.43
Operating Reserve_____	0961	0.00
Unreserved Fund Balance Reappropriated_____	0970	60,317.43

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	5,706.16
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	61,497.63
District Mills_____	999	5.23
Total Estimated Revenues to Fund Adopted Budget_____	0004	127,521.22
Estimated Revenues Exceeding Adopted Budget_____	0004a	0.00



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29 Flexibility Fund

Adopted Budget_____	0001	74,661.55
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Budget Uses

Expenditure Budget_____	0002	74,661.55
Add To Fund Balance_____	0003	0.00

Fund Balance for Budget _____	TFS48	60,045.28
Operating Reserve_____	0961	0.00
Unreserved Fund Balance Reappropriated_____	0970	60,045.28

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	14,616.27
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	74,661.55
Estimated Revenues Exceeding Adopted Budget_____	0004a	0.00



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**50 Debt Service Fund
 Jurisdiction EL2009S**

Taxable Value_____		11,754,250.00
Adopted Budget_____	0001	260,906.25

Budget Uses

Expenditure Budget_____	0002	260,906.25
Add To Fund Balance_____	0003	0.00

Fund Balance for Budget

_____	TFS48	0.00
Operating Reserve_____	0961	0.00
Unreserved Fund Balance Reappropriated_____	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds_____	1123	0.00
Interest Earnings_____	1510	0.00
Other Revenue from Local Sources_____	1900	0.00
State Payment in Lieu of Taxes - FWP_____	3302	0.00
State Combined Fund School Block Grant_____	3445	0.00
Montana Oil and Gas Tax_____	3460	0.00
Other Revenue_____	9100	146,265.63
Residual Equity Transfers In_____	9710	0.00
District Tax Levy_____	1110	114,640.62
Jurisdiction Mills_____	999	9.75
Total Estimated Revenues to Fund Adopted Budget_____	0004	260,906.25
Estimated Revenues Exceeding Adopted Budget_____	0004a	0.00

Bond Issues

<u>Issue Type</u>	<u>Issue Date</u>	<u>Maturity Date</u>	<u>Issue Amount</u>	<u>Outstanding 6/30/10</u>	<u>Principal</u>	<u>Interest</u>	<u>Agent Fees</u>
Elementary Bond	06/16/2009	06/15/2017	2,087,250.00	1,826,343.75	260,906.25	0.00	0.00

Total Bond Requirements

260,906.25

Total Debt Service Requirements

_____	0002	260,906.25
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61 Building Reserve Fund

Adopted Budget _____ 0001 370,005.19

Budget Uses

Expenditure Budget _____ 0002 370,005.19

Add To Fund Balance _____ 0003 0.00

Fund Balance for Budget _____ TFS48 272,005.19

Operating Reserve _____ 0961 0.00

Unreserved Fund Balance Reappropriated _____ 0970 272,005.19

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

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 8.34

Total Estimated Revenues to Fund Adopted Budget _____ 0004 370,005.19

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	392,000.00	98,000.00	98,000.00
Total				1110	98,000.00