



**Budget Report
FY2011-12
14 Fergus
0259 Fergus H S**

Submit ID: 0259-55692935

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	* 410	12,970,211

* 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:

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	3,181,423.55	325,650.85	10%	10.24%	0.00	2,224,478.18	956,945.37	73.79
10 Transportation	650,000.00	60,000.00	20%	9.23%	345,778.96	86,421.23	217,799.81	16.79
11 Bus Depreciation	461,731.57	0.00	N/A	0.00%	461,731.57	0.00	0.00	0.00
13 Tuition	3,700.00		N/A		240.20	0.00	3,459.80	0.27
14 Retirement	425,000.00	148,750.00	35%	35.00%	106,866.31	318,133.69		
17 Adult Education	115,000.00	10,468.06	35%	9.10%	0.00	30,000.00	85,000.00	6.55
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	153,235.74	0.00	N/A	0.00%	95,903.00	3,167.69	54,165.05	4.18
29 Flexibility	117,886.91	0.00	N/A	0.00%	97,565.37	20,321.54	0.00	0.00
61 Building Reserve	699,136.54	0.00	N/A	0.00%	601,136.54	0.00	98,000.00	7.56
Total of All Funds	5,807,114.31	544,868.91			1,709,221.95	2,682,522.33	1,415,370.03	109.14

50 Debt Service								
Tax								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 FERGUS HS 9-12 410 *

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

A.	Direct State Aid	(I-A)	1,258,175.59
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	101,578.46
D.	At Risk Student	(I-D)	8,853.28
E.	Indian Education For All	(I-E)	8,364.00
F.	American Indian Achievement Gap	(I-F)	400.00
G.	State Spec Ed Allowable Cost Pymt to Districts	(I-G)	100,414.77
H.	State Special Education Related-Services Payment To Coop	(I-H)	19,570.20
I.	District GTB Subsidy Per Elementary Base Mill	(I-I)	N/A
J.	District GTB Subsidy Per High School Base Mill	(I-J)	26,146.00

PART II. General Fund Budget Limits



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Prior Year Budget Data:

A. ANB	(II-A)	425
B. BASE Budget Limit	(II-B)	2,621,744.73
C. Maximum Budget Limit	(II-C)	3,286,018.43
D. Over-BASE Levy As Submitted on Budget	(II-D)	662,050.65
E. Adopted Budget	(II-E)	3,283,795.38

Current Year Budget Data:

F. % Special Education in Maximum Budget	(II-F)	100%
G. BASE Budget (Minimum Budget Amount Required)	(II-G)	2,519,372.90
H. Maximum Budget Limit	(II-H)	3,154,305.98
I. Highest Budget Without a Vote	(II-I)	3,181,423.55
J. Highest Budget	(II-J)	3,292,648.66
K. Highest Voted Amount	(II-K)	111,225.11
L. Amount Approved on Ballot by Voters	(II-L)	0.00
M. Adopted Budget	(II-M)	3,181,423.55

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

A. Operating Reserve (961)	(III-A)		318,142.36
B. Excess Reserves	(III-B)		7,508.49
1. Reserve For Protested/Delinquent Taxes (963)	(III-B1)	7,508.49	
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)		325,650.85



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PART V. General Fund Worksheet

General Fund Budget:

A. Adopted General Fund Budget(V-A)		3,181,423.55
1. BASE Budget Limit	.....(V-A1)	2,519,372.90	
2. Over-BASE Budget	.....(V-A2)	662,050.65	

Funding The BASE Budget:

B. Direct State Aid	.....(V-B)		1,258,175.59
1. Direct State Aid Paid By State	.....(V-B1)	1,258,175.59	
2. Direct State Aid Paid By Non-Isolated District	.....(V-B2)	0.00	
C. Quality Educator	.....(V-C)		101,578.46
D. At Risk Student	.....(V-D)		8,853.28
E. Indian Education For All	.....(V-E)		8,364.00
F. American Indian Achievement Gap	.....(V-F)		400.00
G. Special Education Allowable Cost Payment	.....(V-G)		100,414.77
H. Remaining Fund Balance Available	.....(V-H)		0.00
I. Non-Levy Revenue	.....(V-I)		151,870.58
1. Actual Non-Levy Revenue	.....(V-I1)	6,831.48	
2. Anticipated Non-Levy Revenue	.....(V-I2)	145,039.10	
J. Other Non-Levy Revenue	.....(V-J)		0.00
K. BASE Levy Requirements	.....(V-K)		889,716.22
1. State Guaranteed Tax Base Aid	.....(V-K1)	594,821.50	
2.* District Property Tax Levy To Fund BASE (BASE Levy)	.....(V-K2)	294,894.72	
L. Subtotal of BASE Budget Revenue	.....(V-L)		2,519,372.90

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)		22.75
T. Over-BASE Mills	.....(V-T)		51.04
U. Total General Fund Mills(V-U)		73.79

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



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01 General Fund

Adopted Budget	0001	3,181,423.55
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Budget Uses

Expenditure Budget	0002	3,181,423.55
Add To Fund Balance	0003	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,258,175.59
Quality Educator	3111	101,578.46
At Risk Student	3112	8,853.28
Indian Education For All	3113	8,364.00
American Indian Achievement Gap	3114	400.00
State Spec Ed Allowable Cost Pymt to Districts	3115	100,414.77
State Guaranteed Tax Base Aid	3120	594,821.50

Actual Non-levy Revenue

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	6,355.68
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	475.80
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	145,039.10
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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01 General Fund

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)	294,894.72	
Over-BASE Levy	1110(c)	662,050.65	
District Tax Levy	1110		956,945.37
Total Estimated Revenues to Fund Adopted Budget	0004		3,181,423.55
Estimated Revenues Exceeding Adopted Budget	0004a		0.00



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10 Transportation Fund

Adopted Budget 0001 650,000.00

Budget Uses

Expenditure Budget 0002 650,000.00
 Add To Fund Balance 0003 0.00

Transportation Schedule Data

On-Schedule 0005 70,000.00
 Contingency 0006 7,000.00
 Over-Schedule 0011 573,000.00

Fund Balance for Budget TFS48 405,778.96
 Operating Reserve 0961 60,000.00
 Unreserved Fund Balance Reappropriated 0970 345,778.96

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 9,421.23
 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 38,500.00
 State On-Schedule Trans Reimb 3210 38,500.00
 District Tax Levy 1110 217,799.81
 District Mills 999 16.79
 Total Estimated Revenues to Fund Adopted Budget 0004 650,000.00
 Estimated Revenues Exceeding Adopted Budget 0004a 0.00



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11 Bus Depreciation Fund

Adopted Budget	0001	461,731.57
Budget Uses		
Expenditure Budget	0002	461,731.57
Add To Fund Balance	0003	0.00
Fund Balance for Budget		
Operating Reserve	TFS48	461,731.57
Unreserved Fund Balance Reappropriated	0961	0.00
Unreserved Fund Balance Reappropriated	0970	461,731.57
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	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	461,731.57

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
2002 BLUEBIRD 5515	2002	25,546.95	35,765.73	5,109.39	0.00



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Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
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 3,700.00

Budget Uses

Expenditure Budget 0002 3,700.00
 Add To Fund Balance 0003 0.00

Fund Balance for Budget TFS48 240.20

Unreserved Fund Balance Reappropriated 0970 240.20

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 3,459.80
 District Mills 999 0.27
 Total Estimated Revenues to Fund Adopted Budget 0004 3,700.00
 Estimated Revenues Exceeding Adopted Budget 0004a 0.00



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14 Retirement Fund

Adopted Budget	0001	425,000.00
Budget Uses		
Expenditure Budget	0002	425,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget		
Operating Reserve	TFS48	255,616.31
Operating Reserve	0961	148,750.00
Unreserved Fund Balance Reappropriated	0970	106,866.31
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	318,133.69
Total Estimated Revenues to Fund Adopted Budget	0004	425,000.00
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 10,468.06

Operating Reserve 0961 10,468.06

Unreserved Fund Balance Reappropriated 0970 0.00

Estimated Funding Sources

Coal Gross Proceeds 1123 0.00

Fees for Adult Education 1340 30,000.00

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

Montana Oil and Gas Tax 3460 0.00

Other Revenue 9100 0.00

Residual Equity Transfers In 9710 0.00

District Tax Levy 1110 85,000.00

District Mills 999 6.55

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
 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	153,235.74
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Budget Uses

Expenditure Budget	0002	153,235.74
Add To Fund Balance	0003	0.00

Fund Balance for Budget	TFS48	95,903.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	95,903.00

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	3,167.69
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	4.18
Total Estimated Revenues to Fund Adopted Budget	0004	153,235.74
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



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29 Flexibility Fund

Adopted Budget	0001	117,886.91
Budget Uses		
Expenditure Budget	0002	117,886.91
Add To Fund Balance	0003	0.00
Fund Balance for Budget		
Operating Reserve	TFS48	97,565.37
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	97,565.37
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	20,321.54
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	117,886.91
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

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 699,136.54

Budget Uses

Expenditure Budget 0002 699,136.54
 Add To Fund Balance 0003 0.00

Fund Balance for Budget TFS48 601,136.54
 Operating Reserve 0961 0.00
 Unreserved Fund Balance Reappropriated 0970 601,136.54

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 7.56
 Total Estimated Revenues to Fund Adopted Budget 0004 699,136.54

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	588,000.00	98,000.00	98,000.00
Total				1110	98,000.00