



**Budget Report
 FY2013-14
 14 Fergus
 0259 Fergus H S**

Submit ID: 0259-93512276

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	* 371	13,129,647

* 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	3,139,334.95	327,578.32	10%	10.43%	0.00	2,107,387.02	1,031,947.93	78.58
10 Transportation	555,000.00	83,250.00	20%	15.00%	355,840.69	125,340.60	73,818.71	5.62
11 Bus Depreciation	134,054.05	0.00	N/A	0.00%	133,304.05	750.00	0.00	0.00
13 Tuition	24,382.26		N/A		0.00	0.00	24,382.26	1.86
14 Retirement	515,000.00	103,000.00	20%	20.00%	87,859.13	427,140.87		
17 Adult Education	115,000.00	40,250.00	35%	35.00%	11,167.24	25,000.00	78,832.76	6.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	143,175.96	0.00	N/A	0.00%	83,351.68	5,659.23	54,165.05	4.13
29 Flexibility	152,101.98	0.00	N/A	0.00%	151,601.98	500.00	0.00	0.00
61 Building Reserve	895,192.24	0.00	N/A	0.00%	793,692.24	3,500.00	98,000.00	7.46
Total of All Funds	5,673,241.44	554,078.32			1,616,817.01	2,695,277.72	1,361,146.71	103.65

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



Budget Report
FY2013-14
14 Fergus
0259 Fergus H S

Submit ID: 0259-93512276

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,139,334.95
1.	BASE Budget Limit	(V-A1)	2,375,002.75	
2.	Over-BASE Budget	(V-A2)	764,332.20	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,201,351.61
1.	Direct State Aid Paid By State	(V-B1)	1,201,351.61	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		94,630.54
D.	At Risk Student	(V-D)		8,128.49
E.	Indian Education For All	(V-E)		7,568.40
F.	American Indian Achievement Gap	(V-F)		600.00
G.	Data For Achievement	(V-G)		3,710.00
H.	Special Education Allowable Cost Payment	(V-H)		73,669.11
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue	(V-J)		171,120.29
1.	Actual Non-Levy Revenue	(V-J1)	3,078.26	
2.	Anticipated Non-Levy Revenue	(V-J2)	168,042.03	
K.	Other Non-Levy Revenue	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		814,224.31
1.	State Guaranteed Tax Base Aid	(V-L1)	546,608.58	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	267,615.73	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,375,002.75

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	(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 Non-Levy Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		764,332.20
Q.	Subtotal of Over-BASE Revenue	(V-Q)		764,332.20

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		20.37
U.	Over-BASE Mills	(V-U)		58.21
1.	District Property Tax Levy Mills	(V-U1)	58.21	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		78.58

* 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-N and is applied to the Over-BASE Budget



Budget Report
FY2013-14
14 Fergus
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01 General Fund

Adopted Budget 0001 3,139,334.95

Budget Uses

Expenditure Budget 0002 3,139,334.95
 Add To Fund Balance 0003 0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated 0970 0.00
 Direct State Aid 3110 1,201,351.61
 Quality Educator 3111 94,630.54
 At Risk Student 3112 8,128.49
 Indian Education For All 3113 7,568.40
 American Indian Achievement Gap 3114 600.00
 State Spec Ed Allowable Cost Pymt to Districts 3115 73,669.11
 Data For Achievement 3116 3,710.00
 State Guaranteed Tax Base Aid 3120 546,608.58

Actual Non-levy Revenue

Tax Title and Property Sales 1130 0.00
 Interest Earnings 1510 2,960.26
 Revenue from Community Services Activities 1800 0.00
 Other Revenue from Local Sources 1900 118.00
 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
 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
 Coal Gross Proceeds 1123 0.00
 State School Block Grant 3444 168,042.03
 State Combined Fund School Block Grant 3445 0.00
 Federal Revenue in Lieu of Taxes 4800 0.00

Anticipated Non-levy Revenue - Over-BASE

Oil & Gas Revenues - OverBASE Budget 0172 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



Budget Report
FY2013-14
14 Fergus
0259 Fergus H S

Submit ID: 0259-93512276

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)	267,615.73	
Over-BASE Levy	1110(c)	764,332.20	
District Tax Levy	1110		1,031,947.93
Total Estimated Revenues to Fund Adopted Budget	0004		3,139,334.95
Estimated Revenues Exceeding Adopted Budget	0004a		0.00



**Budget Report
 FY2013-14
 14 Fergus
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Submit ID: 0259-93512276

10 Transportation Fund

Adopted Budget 0001 555,000.00

Budget Uses

Expenditure Budget 0002 555,000.00
 Add To Fund Balance 0003 0.00

Transportation Schedule Data

On-Schedule 0005 75,000.00
 Contingency 0006 7,500.00
 Over-Schedule 0011 472,500.00

Fund Balance for Budget TFS48 439,090.69
 Operating Reserve 0961 83,250.00
 Unreserved Fund Balance Reappropriated 0970 355,840.69

Estimated Funding Sources

Coal Gross Proceeds 1123 0.00
 Individual Transportation Fees 1410 78.00
 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 2,000.00
 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 26,107.34
 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 41,250.00
 State On-Schedule Trans Reimb 3210 41,250.00
 District Tax Levy 1110 73,818.71
 District Mills 999 5.62
 Total Estimated Revenues to Fund Adopted Budget 0004 555,000.00
 Estimated Revenues Exceeding Adopted Budget 0004a 0.00



Budget Report
FY2013-14
14 Fergus
0259 Fergus H S

Submit ID: 0259-93512276

11 Bus Depreciation Fund

Adopted Budget 0001 134,054.05

Budget Uses

Expenditure Budget 0002 134,054.05
 Add To Fund Balance 0003 0.00

Fund Balance for Budget TFS48 133,304.05
 Operating Reserve 0961 0.00
 Unreserved Fund Balance Reappropriated 0970 133,304.05

Estimated Funding Sources

Coal Gross Proceeds 1123 0.00
 Interest Earnings 1510 750.00
 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 134,054.05

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2013 BLUEBIRD IC 72 PASSENGER	2013	37,161.78	0.00	7,432.36	0.00
2014 BLUEBIRD IC 84 PASSENGER BUS	2013	38,017.37	0.00	7,603.47	0.00
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



Budget Report
FY2013-14
14 Fergus
0259 Fergus H S

Submit ID: 0259-93512276

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
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
2003 BLUEBIRD 84 PASS 7510	2002	28,413.33	34,096.02	5,682.67	0.00
1998 BLUEBIRD 0343	1998	21,511.71	32,267.57	NA	NA
Total					0.00

13 Tuition Fund

Adopted Budget 0001 24,382.26

Budget Uses

Expenditure Budget 0002 24,382.26
 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 24,382.26
 District Mills 999 1.86
 Total Estimated Revenues to Fund Adopted Budget 0004 24,382.26
 Estimated Revenues Exceeding Adopted Budget 0004a 0.00



Budget Report
FY2013-14
14 Fergus
0259 Fergus H S

Submit ID: 0259-93512276

14 Retirement Fund

Adopted Budget 0001 515,000.00

Budget Uses

Expenditure Budget 0002 515,000.00
 Add To Fund Balance 0003 0.00

Fund Balance for Budget TFS48 190,859.13
 Operating Reserve 0961 103,000.00
 Unreserved Fund Balance Reappropriated 0970 87,859.13

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 426,140.87
 Total Estimated Revenues to Fund Adopted Budget 0004 515,000.00
 Estimated Revenues Exceeding Adopted Budget 0004a 0.00

Excess Reserves Calculation

Transfer of excess Retirement Fund Operating Reserves
 Due to TRS by October 1, 2013 **\$ 87,859.13**

Districts shall pay the greater of:

FY13 Retirement Fund Operating Reserves	\$ 143,500.00
<i>Less:</i>	
<u>20% of FY13 Adopted Retirement Fund Budget</u>	<u>\$ 82,000.00</u>
Total	\$ 61,500.00

OR

FY13 TFS Retirement Fund Balance	\$ 190,859.13
<i>Less:</i>	
<u>FY14 20% Adopted Retirement Fund Budget</u>	<u>\$ 103,000.00</u>
Total	<u>\$ 87,859.13</u>



Budget Report
FY2013-14
14 Fergus
0259 Fergus H S

Submit ID: 0259-93512276

17 Adult Education Fund

Adopted Budget	0001	115,000.00
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Budget Uses

Expenditure Budget	0002	115,000.00
Add To Fund Balance	0003	0.00

Fund Balance for Budget	TFS48	51,417.24
Operating Reserve	0961	40,250.00
Unreserved Fund Balance Reappropriated	0970	11,167.24

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
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	78,832.76
District Mills	999	6.00
Total Estimated Revenues to Fund Adopted Budget	0004	115,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report
FY2013-14
14 Fergus
0259 Fergus H S

Submit ID: 0259-93512276

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



Budget Report
FY2013-14
14 Fergus
0259 Fergus H S

Submit ID: 0259-93512276

28 Technology Fund

Adopted Budget	0001	143,175.96
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Budget Uses

Expenditure Budget	0002	143,175.96
Add To Fund Balance	0003	0.00

Fund Balance for Budget	TFS48	83,351.68
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	83,351.68

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	5,659.23
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	4.13
Total Estimated Revenues to Fund Adopted Budget	0004	143,175.96
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report
FY2013-14
14 Fergus
0259 Fergus H S

Submit ID: 0259-93512276

29 Flexibility Fund

Adopted Budget	0001	152,101.98
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Budget Uses

Expenditure Budget	0002	152,101.98
Add To Fund Balance	0003	0.00

Fund Balance for Budget	TFS48	151,601.98
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	151,601.98

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
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 Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	152,101.98
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report
FY2013-14
14 Fergus
0259 Fergus H S

Submit ID: 0259-93512276

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



**Budget Report
 FY2013-14
 14 Fergus
 0259 Fergus H S**

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61 Building Reserve Fund

Adopted Budget 0001 895,192.24

Budget Uses

Expenditure Budget 0002 895,192.24
 Add To Fund Balance 0003 0.00

Fund Balance for Budget TFS48 793,692.24
 Operating Reserve 0961 0.00
 Unreserved Fund Balance Reappropriated 0970 793,692.24

Estimated Funding Sources

Coal Gross Proceeds 1123 0.00
 Tax Title and Property Sales 1130 0.00
 Interest Earnings 1510 3,500.00
 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 7.46
 Total Estimated Revenues to Fund Adopted Budget 0004 895,192.24

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	784,000.00	98,000.00	98,000.00
Total				1110	98,000.00