Budget Report
FY2013-14

25 Lewis & Clark
0503 Augusta H S

Submit ID: 0503-54990021

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:	N/A	* 36	3,014,197

* 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: Jamie Fuller

(Signature) (Date)

Chairperson, School Trustees: John Cobb

(Signature) (Date)

County Superintendent: Marsha Davis

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

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FY2013-14
25 Lewis & Clark
0503 Augusta H S

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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	585,515.00	61,067.11	10%	10.43%	4,641.29	386,377.58	194,496.13	64.52
10 Transportation	61,101.28	7,657.76	20%	12.53%	0.00	36,281.40	24,819.88	8.23
11 Bus Depreciation	52,497.30	0.00	N/A	0.00%	36,678.10	0.00	15,819.20	5.25
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	78,472.00	15,694.40	20%	20.00%	6,969.80	71,502.20		
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	2,799.67	0.00	N/A	0.00%	1,707.24	1,092.43	0.00	0.00
29 Flexibility	23,624.67	0.00	N/A	0.00%	22,613.13	1,011.54	0.00	0.00
61 Building Reserve	40,048.25	0.00	N/A	0.00%	40,048.25	0.00	0.00	0.00
Total of All Funds	844,058.17	84,419.27			112,657.81	496,265.15	235,135.21	78.00

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

25 Lewis & Clark
0503 Augusta H S

Submit ID: 0503-54990021

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 AUGUSTA HS 9-12 36 *

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

A.	Direct State Aid	(I-A)	234,972.26
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	19,982.90
D.	At Risk Student	(I-D)	1,577.66
E.	Indian Education For All	(I-E)	734.40
F.	American Indian Achievement Gap	(I-F)	400.00
G.	Data For Achievement	(I-G)	360.00
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	10,207.81
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,453.77
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	4,331.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	39
B.	BASE Budget Limit	(II-B)	449,143.99
C.	Maximum Budget Limit	(II-C)	555,896.85
D.	Over-BASE Levy As Submitted on Budget	(II-D)	127,056.01
E.	Adopted Budget	(II-E)	576,200.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	458,459.40
H.	Maximum Budget Limit	(II-H)	570,589.35
I.	Highest Budget Without a Vote	(II-I)	585,515.41
J.	Highest Budget	(II-J)	589,175.87
K.	Highest Voted Amount	(II-K)	3,660.46
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	585,515.00

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

A.	Operating Reserve (961)	(III-A)		58,551.50
B.	Excess Reserves	(III-B)		2,515.61
	1. Reserve For Protested/Delinquent Taxes (963)	(III-B1)	2,515.61	
	2. Reserve For Tax Audit Receipts (964)	(III-B2)	0.00	
C.	Unreserved Fund Balance Reappropriated (970)	(III-C)		4,641.29
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-C1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-C2)	4,641.29	
D.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-D)		65,708.40

Budget Report
FY2013-14
25 Lewis & Clark
0503 Augusta H S

Submit ID: 0503-54990021

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		585,515.00
1.	BASE Budget Limit	(V-A1)	458,459.40	
2.	Over-BASE Budget	(V-A2)	127,055.60	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		234,972.26
1.	Direct State Aid Paid By State	(V-B1)	234,972.26	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		19,982.90
D.	At Risk Student	(V-D)		1,577.66
E.	Indian Education For All	(V-E)		734.40
F.	American Indian Achievement Gap	(V-F)		400.00
G.	Data For Achievement	(V-G)		360.00
H.	Special Education Allowable Cost Payment	(V-H)		10,207.81
I.	Remaining Fund Balance Available	(V-I)		4,641.29
J.	Non-Levy Revenue	(V-J)		21,258.08
1.	Actual Non-Levy Revenue	(V-J1)	3,948.31	
2.	Anticipated Non-Levy Revenue	(V-J2)	17,309.77	
K.	Other Non-Levy Revenue	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		164,325.00
1.	State Guaranteed Tax Base Aid	(V-L1)	96,884.47	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	67,440.53	
M.	**Subtotal of BASE Budget Revenue	(V-M)		458,459.40

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)		127,055.60
Q.	Subtotal of Over-BASE Revenue	(V-Q)		127,055.60

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)		22.37
U.	Over-BASE Mills	(V-U)		42.15
1.	District Property Tax Levy Mills	(V-U1)	42.15	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		64.52

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

01 General Fund

Adopted Budget	0001	585,515.00

Budget Uses

Expenditure Budget	0002	585,515.00
Add To Fund Balance	0003	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	4,641.29
Direct State Aid	3110	234,972.26
Quality Educator	3111	19,982.90
At Risk Student	3112	1,577.66
Indian Education For All	3113	734.40
American Indian Achievement Gap	3114	400.00
State Spec Ed Allowable Cost Pymt to Districts	3115	10,207.81
Data For Achievement	3116	360.00
State Guaranteed Tax Base Aid	3120	96,884.47

Actual Non-levy Revenue

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	515.42
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	3,432.89
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	17,309.77
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
25 Lewis & Clark
0503 Augusta H S

Submit ID: 0503-54990021

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)	67,440.53	
Over-BASE Levy	1110(c)	127,055.60	
District Tax Levy		1110	194,496.13
Total Estimated Revenues to Fund Adopted Budget		0004	585,515.00
Estimated Revenues Exceeding Adopted Budget		0004a	0.00

Budget Report
FY2013-14

25 Lewis & Clark
0503 Augusta H S

Submit ID: 0503-54990021

10 Transportation Fund

Adopted Budget	0001	61,101.28

Budget Uses

Expenditure Budget	0002	61,101.28
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	32,220.72
Contingency	0006	3,222.07
Over-Schedule	0011	25,658.49

Fund Balance for Budget	TFS48	7,657.76
Operating Reserve	0961	7,657.76
Unreserved Fund Balance Reappropriated	0970	0.00

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	838.61
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	17,721.39
State On-Schedule Trans Reimb	3210	17,721.40

District Tax Levy	1110	24,819.88
District Mills	999	8.23
Total Estimated Revenues to Fund Adopted Budget	0004	61,101.28
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY2013-14

25 Lewis & Clark
0503 Augusta H S

Submit ID: 0503-54990021

11 Bus Depreciation Fund

Adopted Budget	0001	52,497.30

Budget Uses

Expenditure Budget	0002	52,497.30
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	36,678.10
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	36,678.10

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)		Yes
District Tax Levy	1110	15,819.20
District Mills	999	5.25
Total Estimated Revenues to Fund Adopted Budget	0004	52,497.30

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2010 Blue Bird	2010	51,250.00	15,500.00	10,250.00	5,125.00
1996 International	2004	29,000.00	38,363.00	5,800.00	5,137.00
1996 CHEVY	1996	26,500.00	30,250.00	5,300.00	2,650.00
1990 CHEVY	1990	29,072.00	29,072.00	5,814.40	2,907.20
Total					15,819.20

13 Tuition 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
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	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

25 Lewis & Clark
0503 Augusta H S

Submit ID: 0503-54990021

14 Retirement Fund

Adopted Budget	0001	78,472.00
Budget Uses		
Expenditure Budget	0002	78,472.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	22,664.20
Operating Reserve	0961	15,694.40
Unreserved Fund Balance Reappropriated	0970	6,969.80
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	71,502.20
Total Estimated Revenues to Fund Adopted Budget	0004	78,472.00
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 **$ 6,969.80**

Districts shall pay the greater of:

FY13 Retirement Fund Operating Reserves	$ 18,597.05
Less:	
20% of FY13 Adopted Retirement Fund Budget	$ 12,800.00
Total	$ 5,797.05

OR

FY13 TFS Retirement Fund Balance	$ 22,664.20
Less:	
FY14 20% Adopted Retirement Fund Budget	$ 15,694.40
Total	**$ 6,969.80**

Budget Report
FY2013-14

25 Lewis & Clark
0503 Augusta H S

Submit ID: 0503-54990021

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
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	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

25 Lewis & Clark
0503 Augusta H S

Submit ID: 0503-54990021

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

28 Technology Fund

Adopted Budget	0001	2,799.67

Budget Uses

Expenditure Budget	0002	2,799.67
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,707.24
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,707.24

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	1,092.43
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	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,799.67
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY2013-14

25 Lewis & Clark
0503 Augusta H S

Submit ID: 0503-54990021

29 Flexibility Fund

Adopted Budget	0001	23,624.67

Budget Uses

Expenditure Budget	0002	23,624.67
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	22,613.13
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	22,613.13

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	1,011.54
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	23,624.67
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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

25 Lewis & Clark
0503 Augusta H S

Submit ID: 0503-54990021

61 Building Reserve Fund

Adopted Budget	0001	40,048.25

Budget Uses

Expenditure Budget	0002	40,048.25
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	40,048.25
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	40,048.25

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)		Yes
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	40,048.25