



**Budget Report
 FY2008-09
 25 Lewis & Clark
 0503 Augusta H S**

Submit ID: 0503-83916913

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)*

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	*	2,800,342

* 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:

Connie Reynolds

(Signature)

(Date)

Chairperson, School Trustees:

Sarah Howe-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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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	531,616.34	18,578.58	10%	3.49%	0.00	365,003.96	166,612.38	59.49
10 Transportation	47,152.00	9,430.40	20%	20.00%	535.89	31,450.15	15,165.96	5.42
11 Bus Depreciation	40,861.01	0.00	N/A	0.00%	35,992.69	1,552.82	3,315.50	1.18
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	55,000.00	19,250.00	35%	35.00%	6,811.31	48,188.69		
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	1,118.51	412.08	N/A	36.84%	0.00	1,118.51	0.00	0.00
29 Flexibility	1,477.94	0.00	N/A	0.00%	1,477.94	0.00	0.00	0.00
61 Building Reserve	35,936.44	0.00	N/A	0.00%	26,045.97	1,890.47	8,000.00	2.86
Total of All Funds	713,162.24	47,671.06			70,863.80	449,204.60	193,093.84	68.95

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



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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 AUGUSTA HS 9-12 41 *

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

A.	Direct State Aid	(I-A)	219,367.93
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	20,995.88
D.	At Risk Student	(I-D)	221.44
E.	Indian Education For All	(I-E)	836.40
F.	American Indian Achievement Gap	(I-F)	0.00
G.	State Spec Ed Allowable Cost Pymt to Districts	(I-G)	20,794.41
H.	State Special Education Related-Services Payment To Coop	(I-H)	1,932.84
I.	District GTB Subsidy Per Elementary Base Mill	(I-I)	N/A
J.	District GTB Subsidy Per High School Base Mill	(I-J)	2,993.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	41
B.	BASE Budget Limit	(II-B)	434,821.98
C.	Maximum Budget Limit	(II-C)	543,306.45
D.	Over-BASE Levy As Submitted on Budget	(II-D)	87,072.51
E.	Adopted Budget	(II-E)	521,894.49

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	444,543.83
H.	Maximum Budget Limit	(II-H)	556,331.38
I.	Highest Budget Without a Vote	(II-I)	531,616.34
J.	Highest Budget	(II-J)	556,331.38
K.	Highest Voted Amount	(II-K)	24,715.04
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	531,616.34

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

A.	Operating Reserve (961)	(III-A)	18,578.58
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)	18,578.58



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PART V. General Fund Worksheet

General Fund Budget:

A. Adopted General Fund Budget	(V-A)		531,616.34
1. BASE Budget Limit	(V-A1)	444,543.83	
2. Over-BASE Budget	(V-A2)	87,072.51	

Funding The BASE Budget:

B. Direct State Aid	(V-B)		219,367.93
1. Direct State Aid Paid By State	(V-B1)	219,367.93	
2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C. Quality Educator	(V-C)		20,995.88
D. At Risk Student	(V-D)		221.44
E. Indian Education For All	(V-E)		836.40
F. American Indian Achievement Gap	(V-F)		0.00
G. Special Education Allowable Cost Payment	(V-G)		20,794.41
H. Remaining Fund Balance Available	(V-H)		0.00
I. Non-Levy Revenue	(V-I)		17,786.70
1. Actual Non-Levy Revenue	(V-I1)	3,086.43	
2. Anticipated Non-Levy Revenue	(V-I2)	14,700.27	
J. Other Non-Levy Revenue	(V-J)		0.00
K. BASE Levy Requirements	(V-K)		164,541.07
1. State Guaranteed Tax Base Aid	(V-K1)	85,001.20	
2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-K2)	79,539.87	
L. Subtotal of BASE Budget Revenue	(V-L)		444,543.83

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)		87,072.51
P. Subtotal of Over-BASE Revenue	(V-P)		87,072.51

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)		28.40
T. Over-BASE Mills	(V-T)		31.09
U. Total General Fund Mills	(V-U)		59.49

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



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01 General Fund

Adopted Budget_____	0001	531,616.34
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Budget Uses

Expenditure Budget_____	0002	531,616.34
Add To Fund Balance_____	0003	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated_____	0970	0.00
Direct State Aid_____	3110	219,367.93
Quality Educator_____	3111	20,995.88
At Risk Student_____	3112	221.44
Indian Education For All_____	3113	836.40
American Indian Achievement Gap_____	3114	0.00
State Spec Ed Allowable Cost Pymt to Districts_____	3115	20,794.41
State Guaranteed Tax Base Aid_____	3120	85,001.20

Actual Non-levy Revenue

Tax Title and Property Sales_____	1130	0.00
Interest Earnings_____	1510	3,086.43
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	14,700.27
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)	79,539.87	
Over-BASE Levy_____	1110(c)	87,072.51	
District Tax Levy_____	1110		166,612.38
Total Estimated Revenues to Fund Adopted Budget_____	0004		531,616.34
Estimated Revenues Exceeding Adopted Budget_____	0004a		0.00



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10 Transportation Fund

Adopted Budget_____	0001	47,152.00
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Budget Uses

Expenditure Budget_____	0002	47,152.00
Add To Fund Balance_____	0003	0.00

Transportation Schedule Data

On-Schedule_____	0005	21,520.55
Contingency_____	0006	2,152.00
Over-Schedule_____	0011	23,479.45

Fund Balance for Budget _____	TFS48	9,966.29
Operating Reserve_____	0961	9,430.40
Unreserved Fund Balance Reappropriated_____	0970	535.89

Estimated Funding Sources

Coal Gross Proceeds_____	1123	0.00
Individual Transportation Fees_____	1410	6,685.14
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	426.51
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	665.95
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	11,836.27
State On-Schedule Trans Reimb_____	3210	11,836.28
District Tax Levy_____	1110	15,165.96
District Mills_____	999	5.42
Total Estimated Revenues to Fund Adopted Budget_____	0004	47,152.00
Estimated Revenues Exceeding Adopted Budget_____	0004a	0.00



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11 Bus Depreciation Fund

Adopted Budget _____ 0001 40,861.01

Budget Uses

Expenditure Budget _____ 0002 40,861.01

Add To Fund Balance _____ 0003 0.00

Fund Balance for Budget _____ TFS48 35,992.69

Operating Reserve _____ 0961 0.00

Unreserved Fund Balance Reappropriated _____ 0970 35,992.69

Estimated Funding Sources

Coal Gross Proceeds _____ 1123 0.00

Interest Earnings _____ 1510 1,552.82

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 3,315.50

District Mills _____ 999 1.18

Total Estimated Revenues to Fund Adopted Budget _____ 0004 40,861.01

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2007 Thomas Bus	2007	32,369.00	6,473.00	6,473.80	1,084.00
1993 Chevy	2004	5,000.00	3,500.00	1,000.00	450.00
1996 International	2004	29,000.00	23,200.00	5,800.00	1,781.50
1996 CHEVY	1996	26,500.00	30,250.00	5,300.00	0.00
1990 CHEVY	1990	29,072.00	29,072.00	5,814.40	0.00
Total					3,315.50



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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



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14 Retirement Fund

Adopted Budget_____ 0001 55,000.00

Budget Uses

Expenditure Budget_____ 0002 55,000.00

Add To Fund Balance_____ 0003 0.00

Fund Balance for Budget_____ TFS48 26,061.31

Operating Reserve_____ 0961 19,250.00

Unreserved Fund Balance Reappropriated_____ 0970 6,811.31

Estimated Funding Sources

Interest Earnings_____ 1510 1,363.96

Other Revenue from Local Sources_____ 1900 0.00

Other Revenue_____ 9100 0.00

Residual Equity Transfers In_____ 9710 0.00

County Retirement Distribution_____ 2240 46,824.73

Total Estimated Revenues to Fund Adopted Budget_____ 0004 55,000.00

Estimated Revenues Exceeding Adopted Budget_____ 0004a 0.00



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17 Adult Education Fund

Adopted Budget_____	0001	0.00
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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



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19 Non-Operating Fund

Adopted Budget_____	0001	0.00
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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 1,118.51

Budget Uses

Expenditure Budget_____ 0002 1,118.51

Add To Fund Balance_____ 0003 0.00

Fund Balance for Budget_____ TFS48 412.08

Operating Reserve_____ 0961 412.08

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 Technology Aid_____ 3281 1,118.51

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 1,118.51

Estimated Revenues Exceeding Adopted Budget_____ 0004a 0.00



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29 Flexibility Fund

Adopted Budget_____	0001	1,477.94
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Budget Uses

Expenditure Budget_____	0002	1,477.94
Add To Fund Balance_____	0003	0.00

Fund Balance for Budget _____	TFS48	1,477.94
Operating Reserve_____	0961	0.00
Unreserved Fund Balance Reappropriated_____	0970	1,477.94

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
District Mills_____	999	0.00
Total Estimated Revenues to Fund Adopted Budget_____	0004	1,477.94
Estimated Revenues Exceeding Adopted Budget_____	0004a	0.00



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50 Debt Service Fund

Adopted Budget_____	0001	0.00
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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
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 35,936.44

Budget Uses

Expenditure Budget _____ 0002 35,936.44

Add To Fund Balance _____ 0003 0.00

Fund Balance for Budget _____ TFS48 26,045.97

Operating Reserve _____ 0961 0.00

Unreserved Fund Balance Reappropriated _____ 0970 26,045.97

Estimated Funding Sources

Coal Gross Proceeds _____ 1123 0.00

Tax Title and Property Sales _____ 1130 0.00

Interest Earnings _____ 1510 1,130.14

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 760.33

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 8,000.00

District Mills _____ 999 2.86

Total Estimated Revenues to Fund Adopted Budget _____ 0004 35,936.44

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>
05/02/2000	80,000.00	10	64,000.00	8,000.00	8,000.00
Total				1110	8,000.00