Budget Report
FY2012-13
25 Lewis & Clark
0503 Augusta H S

Submit ID: 0503-41733223

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	*	39	2,943,816

* 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: Melody Kenworthy

(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)

MAEFAIRS
Montana Office of Public Instruction

Budget Report
FY2012-13
25 Lewis & Clark
0503 Augusta H S

Submit ID: 0503-41733223

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	576,200.00	59,784.55	10%	10.38%	1,551.12	382,303.92	192,344.96	65.35
10 Transportation	57,104.00	0.00	20%	0.00%	0.00	33,298.76	23,805.24	8.09
11 Bus Depreciation	36,188.84	0.00	N/A	0.00%	36,188.84	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	64,000.00	18,597.05	35%	29.06%	0.00	64,000.00		
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	1,707.24	0.00	N/A	0.00%	1,154.21	553.03	0.00	0.00
29 Flexibility	17,604.97	0.00	N/A	0.00%	16,491.21	1,113.76	0.00	0.00
61 Building Reserve	52,034.09	0.00	N/A	0.00%	52,034.09	0.00	0.00	0.00
Total of All Funds	804,839.14	78,381.60			107,419.47	481,269.47	216,150.20	73.44

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

Budget Report
FY2012-13
25 Lewis & Clark
0503 Augusta H S

Submit ID: 0503-41733223

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 AUGUSTA HS 9-12 39 *

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

A.	Direct State Aid	(I-A)	230,310.72
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	21,205.78
D.	At Risk Student	(I-D)	1,682.58
E.	Indian Education For All	(I-E)	795.60
F.	American Indian Achievement Gap	(I-F)	200.00
G.	State Spec Ed Allowable Cost Pymt to Districts	(I-G)	8,835.91
H.	State Special Education Related-Services Payment To Coop	(I-H)	1,751.40
I.	District GTB Subsidy Per Elementary Base Mill	(I-I)	N/A
J.	District GTB Subsidy Per High School Base Mill	(I-J)	4,393.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	42
B.	BASE Budget Limit	(II-B)	460,908.75
C.	Maximum Budget Limit	(II-C)	570,079.78
D.	Over-BASE Levy As Submitted on Budget	(II-D)	114,563.24
E.	Adopted Budget	(II-E)	575,471.99

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	449,143.99
H.	Maximum Budget Limit	(II-H)	555,896.85
I.	Highest Budget Without a Vote	(II-I)	563,707.23
J.	Highest Budget	(II-J)	576,242.56
K.	Highest Voted Amount	(II-K)	12,535.33
L.	Amount Approved on Ballot by Voters	(II-L)	12,492.77
M.	Adopted Budget	(II-M)	576,200.00

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

A.	Operating Reserve (961)	(III-A)		57,620.00
B.	Excess Reserves	(III-B)		2,164.55
	1. Reserve For Protested/Delinquent Taxes (963)	(III-B1)	2,164.55	
	2. Reserve For Tax Audit Receipts (964)	(III-B2)	0.00	
C.	Unreserved Fund Balance Reappropriated (970)	(III-C)		1,551.12
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-C1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-C2)	1,551.12	
D.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-D)		61,335.67

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		576,200.00
1.	BASE Budget Limit	(V-A1)	449,143.99	
2.	Over-BASE Budget	(V-A2)	127,056.01	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		230,310.72
1.	Direct State Aid Paid By State	(V-B1)	230,310.72	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		21,205.78
D.	At Risk Student	(V-D)		1,682.58
E.	Indian Education For All	(V-E)		795.60
F.	American Indian Achievement Gap	(V-F)		200.00
G.	Special Education Allowable Cost Payment	(V-G)		8,835.91
H.	Remaining Fund Balance Available	(V-H)		1,551.12
I.	Non-Levy Revenue	(V-I)		21,792.66
1.	Actual Non-Levy Revenue	(V-I1)	3,465.30	
2.	Anticipated Non-Levy Revenue	(V-I2)	18,327.36	
J.	Other Non-Levy Revenue	(V-J)		0.00
K.	BASE Levy Requirements	(V-K)		162,769.62
1.	State Guaranteed Tax Base Aid	(V-K1)	97,480.67	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-K2)	65,288.95	
L.	Subtotal of BASE Budget Revenue	(V-L)		449,143.99

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)		127,056.01
P.	Subtotal of Over-BASE Revenue	(V-P)		127,056.01

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)	22.19
T.	Over-BASE Mills	(V-T)	43.16
U.	Total General Fund Mills	(V-U)	65.35

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

Budget Report
FY2012-13
25 Lewis & Clark
0503 Augusta H S

Submit ID: 0503-41733223

01 General Fund

Adopted Budget	0001	576,200.00

Budget Uses

Expenditure Budget	0002	576,200.00
Add To Fund Balance	0003	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	1,551.12
Direct State Aid	3110	230,310.72
Quality Educator	3111	21,205.78
At Risk Student	3112	1,682.58
Indian Education For All	3113	795.60
American Indian Achievement Gap	3114	200.00
State Spec Ed Allowable Cost Pymt to Districts	3115	8,835.91
State Guaranteed Tax Base Aid	3120	97,480.67

Actual Non-levy Revenue

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	596.46
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	2,868.84
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 Govermental 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	17,309.77
State Combined Fund School Block Grant	3445	0.00
SB372 Block Grant Reimbursement	3446	1,017.59
SB372 Combined Block Grant Reimbursement	3447	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

01 General Fund

State Tuition for State Placement	3117		0.00

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)	65,288.95	
Over-BASE Levy	1110(c)	127,056.01	
District Tax Levy	1110		192,344.96
Total Estimated Revenues to Fund Adopted Budget	0004		576,200.00
Estimated Revenues Exceeding Adopted Budget	0004a		0.00

Budget Report
FY2012-13

25 Lewis & Clark
0503 Augusta H S

Submit ID: 0503-41733223

10 Transportation Fund

Adopted Budget	0001	57,104.00

Budget Uses

Expenditure Budget	0002	57,104.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	29,446.20
Contingency	0006	2,944.62
Over-Schedule	0011	24,713.18

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
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
SB372 Block Grant Reimbursement	3446	69.33
SB372 Combined Block Grant Reimbursement	3447	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	16,195.41
State On-Schedule Trans Reimb	3210	16,195.41
District Tax Levy	1110	23,805.24
District Mills	999	8.09
Total Estimated Revenues to Fund Adopted Budget	0004	57,104.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY2012-13
25 Lewis & Clark
0503 Augusta H S

Submit ID: 0503-41733223

11 Bus Depreciation Fund

Adopted Budget	0001	36,188.84

Budget Uses

Expenditure Budget	0002	36,188.84
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	36,188.84
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	36,188.84

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
SB372 Combined Block Grant Reimbursement	3447	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	36,188.84

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	0.00
1996 International	2004	29,000.00	38,363.00	5,800.00	0.00
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					0.00

Budget Report
FY2012-13

25 Lewis & Clark
0503 Augusta H S

Submit ID: 0503-41733223

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
SB372 Combined Block Grant Reimbursement	3447	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
FY2012-13
25 Lewis & Clark
0503 Augusta H S

Submit ID: 0503-41733223

14 Retirement Fund

Adopted Budget	0001	64,000.00
Budget Uses		
Expenditure Budget	0002	64,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	18,597.05
Operating Reserve	0961	18,597.05
Unreserved Fund Balance Reappropriated	0970	0.00
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	64,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	64,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY2012-13

25 Lewis & Clark
0503 Augusta H S

Submit ID: 0503-41733223

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
SB372 Combined Block Grant Reimbursement	3447	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

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
SB372 Combined Block Grant Reimbursement	3447	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
FY2012-13

25 Lewis & Clark
0503 Augusta H S

Submit ID: 0503-41733223

28 Technology Fund

Adopted Budget	0001	1,707.24

Budget Uses

Expenditure Budget	0002	1,707.24
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,154.21
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,154.21

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	553.03
State Payment in Lieu of Taxes - FWP	3302	0.00
State Combined Fund School Block Grant	3445	0.00
SB372 Combined Block Grant Reimbursement	3447	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	1,707.24
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY2012-13
25 Lewis & Clark
0503 Augusta H S

Submit ID: 0503-41733223

29 Flexibility Fund

Adopted Budget	0001	17,604.97

Budget Uses

Expenditure Budget	0002	17,604.97
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	16,491.21
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	16,491.21

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
SB372 Combined Block Grant Reimbursement	3447	102.22
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	17,604.97
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
SB372 Combined Block Grant Reimbursement	3447	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
FY2012-13

25 Lewis & Clark
0503 Augusta H S

Submit ID: 0503-41733223

61 Building Reserve Fund

Adopted Budget	0001	52,034.09

Budget Uses

Expenditure Budget	0002	52,034.09
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	52,034.09
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	52,034.09

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
SB372 Combined Block Grant Reimbursement	3447	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	52,034.09