Budget Report
FY 2026

48 Stillwater

0861 Absarokee Elem

Submit ID: 0861-41539231

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 121	N/A	12,895,712

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

Joint District Distribution:

(Used for county calculations)

Located - 48 Stillwater	120	N/A	11,352,998
Non-located - 05 Carbon	1	N/A	1,542,714

The final budget is approved as set forth in this document.

Certification

District Clerk: Tanya Lester

(Signature) (Date)

Chairperson, School Trustees: Gary Gates

(Signature) (Date)

County Superintendent: Mark Ranstrom

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

48 Stillwater

0861 Absarokee Elem

Submit ID: 0861-41539231

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,406,255.07	143,146.56	10%	10.18%	3,309.64	786,374.72	616,570.71	47.82
10 Transportation	90,000.00	18,000.00	20%	20.00%	6,582.06	45,235.00	38,182.94	2.96
11 Bus Depreciation Reserve	544,191.73	0.00	N/A	0.00%	494,453.81	0.00	49,737.92	3.86
13 Tuition	75,957.98		N/A		55,957.98	0.00	20,000.00	1.55
14 Retirement	185,000.00	37,000.00	20%	20.00%	29,990.38	155,009.62		
17 Adult Education	29,649.34	0.00	35%	0.00%	29,649.34	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	23,317.21	0.00	N/A	0.00%	9,978.01	839.20	12,500.00	0.97
29 Flexibility	13,234.10	0.00	N/A	0.00%	11,288.70	1,945.40	0.00	0.00
61 Building Reserve	106,812.59	0.00	N/A	0.00%	52,321.13	35,074.63	19,416.83	1.51
Total of All Funds	2,474,418.02	198,146.56			693,531.05	1,024,478.57	756,408.40	58.67

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

Budget Report
FY 2026

48 Stillwater

0861 Absarokee Elem

Submit ID: 0861-41539231

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	ABSAROKEE K-6	88 *
M1	ABSAROKEE 7-8	33 *

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

A.	Direct State Aid	(I-A)	459,193.00
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	105,924.00
D.	At Risk Student	(I-D)	2,555.32
E.	Indian Education For All	(I-E)	3,069.77
F.	American Indian Achievement Gap	(I-F)	1,743.00
G.	Data For Achievement	(I-G)	2,939.09
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	26,492.22
I.	State Special Education Related-Services Payment To Coop	(I-I)	6,652.66
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	3,135.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	127
B.	BASE Budget Limit	(II-B)	934,956.86
C.	Maximum Budget Limit	(II-C)	1,167,743.58
D.	Over-BASE Levy As Submitted on Budget	(II-D)	405,473.57
E.	Adopted Budget	(II-E)	1,340,430.43

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	977,803.27
H.	Maximum Budget Limit	(II-H)	1,217,102.17
I.	Highest Budget Without a Vote	(II-I)	1,406,255.07
J.	Highest Budget	(II-J)	1,406,255.07
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,406,255.07

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

A.	Operating Reserve (961)	(III-A)			140,625.51
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			2,521.05
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	2,521.05		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			3,309.64
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	1,131.65		
	2. Remaining Fund Balance Available (970b)	(III-D2)	2,177.99		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			146,456.20

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,406,255.07
	1. BASE Budget Limit	(V-A1)	977,803.27	
	2. Over-BASE Budget	(V-A2)	428,451.80	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		459,193.00
	1. Direct State Aid Paid By State	(V-B1)	459,193.00	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		105,924.00
D.	At Risk Student	(V-D)		2,555.32
E.	Indian Education For All	(V-E)		3,069.77
F.	American Indian Achievement Gap	(V-F)		1,743.00
G.	Data For Achievement	(V-G)		2,939.09
H.	Special Education Allowable Cost Payment	(V-H)		26,492.22
I.	Remaining Fund Balance Available	(V-I)		2,177.99
J.	Non-Levy Revenue and Funding Sources	(V-J)		138,467.87
	1. Actual Non-Levy Revenue	(V-J1)	53,610.32	
	2. Anticipated Non-Levy Revenue	(V-J2)	68.39	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	84,789.16	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		235,241.01
	1. State - Guaranteed Tax Base Aid	(V-L1)	45,990.45	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	189,250.56	
M.	**Subtotal of BASE Budget Revenue	(V-M)		977,803.27

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		1,131.65
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	1,131.65	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		427,320.15
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		428,451.80

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		14.68
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		33.14
	1. District Property Tax Levy Mills	(V-U1)	33.14	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		47.82

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
48 Stillwater

0861 Absarokee Elem

Submit ID: 0861-41539231

01 General Fund

Adopted Budget	0001	1,406,255.07

Budget Uses

Expenditure Budget	0002	1,406,255.07
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	3,309.64
Direct State Aid	3110	459,193.00
Quality Educator	3111	105,924.00
At Risk Student	3112	2,555.32
Indian Education For All	3113	3,069.77
American Indian Achievement Gap	3114	1,743.00
State Special Education Allowable Cost Payment to Districts	3115	26,492.22
Data For Achievement	3116	2,939.09
State - Guaranteed Tax Base Aid	3120	45,990.45

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	53,610.32
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	84,789.16
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	68.39
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	189,250.56		
Over-BASE Levy	1110(c)	427,320.15		
District Tax Levy			1110	616,570.71
Total Estimated Revenues to Fund Adopted Budget			0004	1,406,255.07
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	90,000.00

Budget Uses

Expenditure Budget	0002	90,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	41,122.73
Contingency	0006	4,112.27
Over-Schedule	0011	44,765.00
Fund Balance for Budget	TFS48	24,582.06
Operating Reserve	0961	18,000.00
Unreserved Fund Balance Reappropriated	0970	6,582.06

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	11,308.75
State - On-Schedule Transportation Reimbursement	3210	33,926.25
District Tax Levy	1110	38,182.94
District Mills	999	2.96
Total Estimated Revenues to Fund Adopted Budget	0004	90,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

48 Stillwater

0861 Absarokee Elem

Submit ID: 0861-41539231

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	544,191.73

Budget Uses

Expenditure Budget	0002	544,191.73
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	494,453.81
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	494,453.81
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	49,737.92
District Mills	999	3.86
Total Estimated Revenues to Fund Adopted Budget	0004	544,191.73

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Blue Bird All Amer - Act	2025	124,000.00	0.00	24,800.00	24,800.00
2021 Ford Expedition	2024	25,979.00	5,195.80	5,195.80	5,195.80
2023 Thomas	2022	50,000.00	30,000.00	10,000.00	10,000.00
2020 International IC CE	2020	48,710.62	48,710.60	9,742.12	9,742.12
2017 International IC CE	2016	88,780.00	133,170.00	N/A	NA
Blue Bird All American	2013	79,500.00	119,250.00	N/A	NA
Total					49,737.92

13 Tuition Fund

Adopted Budget	0001	75,957.98

Budget Uses

Expenditure Budget	0002	75,957.98
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	55,957.98
Unreserved Fund Balance Reappropriated	0970	55,957.98

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	20,000.00
District Mills	999	1.55
Total Estimated Revenues to Fund Adopted Budget	0004	75,957.98
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	185,000.00

Budget Uses

Expenditure Budget	0002	185,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	66,990.38
Operating Reserve	0961	37,000.00
Unreserved Fund Balance Reappropriated	0970	29,990.38

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	155,009.62
Total Estimated Revenues to Fund Adopted Budget	0004	185,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	29,649.34

Budget Uses

Expenditure Budget	0002	29,649.34
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	29,649.34
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	29,649.34

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	29,649.34
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	23,317.21

Budget Uses

Expenditure Budget	0002	23,317.21
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	9,978.01
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	9,978.01
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	839.20
District Tax Levy	1110	12,500.00
District Mills	999	0.97
Total Estimated Revenues to Fund Adopted Budget	0004	23,317.21
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

48 Stillwater

0861 Absarokee Elem

Submit ID: 0861-41539231

29 Flexibility Fund

Adopted Budget	0001	13,234.10

Budget Uses

Expenditure Budget	0002	13,234.10
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	11,288.70
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	11,288.70

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	1,945.40
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	13,234.10
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

48 Stillwater

0861 Absarokee Elem

Submit ID: 0861-41539231

61 Building Reserve Fund

Adopted Budget		0001	106,812.59

Budget Uses

Expenditure Budget		0002	106,812.59
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	52,321.13
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	52,321.13
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	35,074.63
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	19,416.83	
District Tax Levy		1110	19,416.83
District Mills		999	1.51
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.51
Total Estimated Revenues to Fund Adopted Budget		0004	106,812.59

Budget Report
FY 2026

48 Stillwater

0862 Absarokee H S

Submit ID: 0862-20681553

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	79	18,927,007

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Tanya Lester

(Signature) (Date)

Chairperson, School Trustees: Gary Gates

(Signature) (Date)

County Superintendent: Mark Ranstrom

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

48 Stillwater

0862 Absarokee H S

Submit ID: 0862-20681553

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,210,693.44	122,539.52	10%	10.12%	18,734.11	726,799.36	465,159.97	24.57
10 Transportation	90,000.00	18,000.00	20%	20.00%	8,635.05	45,235.00	36,129.95	1.91
11 Bus Depreciation Reserve	528,978.71	0.00	N/A	0.00%	460,513.55	0.00	68,465.16	3.62
13 Tuition	45,509.64		N/A		45,509.64	0.00	0.00	0.00
14 Retirement	150,000.00	30,000.00	20%	20.00%	13,576.29	136,423.71		
17 Adult Education	17,772.66	0.00	35%	0.00%	17,772.66	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	127,488.14	0.00	N/A	0.00%	105,293.18	794.96	21,400.00	1.13
29 Flexibility	105,311.54	0.00	N/A	0.00%	96,738.76	8,572.78	0.00	0.00
61 Building Reserve	113,612.06	0.00	N/A	0.00%	64,182.06	34,315.85	15,114.15	0.80
Total of All Funds	2,389,366.19	170,539.52			830,955.30	952,141.66	606,269.23	32.03

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

Budget Report
FY 2026

48 Stillwater

0862 Absarokee H S

Submit ID: 0862-20681553

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 ABSAROKEE HS 9-12 79 *

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

A.	Direct State Aid	(I-A)	455,896.86
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	78,308.10
D.	At Risk Student	(I-D)	1,101.82
E.	Indian Education For All	(I-E)	2,004.23
F.	American Indian Achievement Gap	(I-F)	996.00
G.	Data For Achievement	(I-G)	1,918.91
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	17,373.37
I.	State Special Education Related-Services Payment To Coop	(I-I)	4,198.81
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	7,219.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	82
B.	BASE Budget Limit	(II-B)	877,606.44
C.	Maximum Budget Limit	(II-C)	1,096,090.55
D.	Over-BASE Levy As Submitted on Budget	(II-D)	278,042.51
E.	Adopted Budget	(II-E)	1,155,648.95

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	926,254.10
H.	Maximum Budget Limit	(II-H)	1,155,181.48
I.	Highest Budget Without a Vote	(II-I)	1,210,693.44
J.	Highest Budget	(II-J)	1,210,693.44
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,210,693.44

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

A.	Operating Reserve (961)	(III-A)		121,069.34
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		1,470.18
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	1,470.18	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		18,734.11
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	874.30	
	2. Remaining Fund Balance Available (970b)	(III-D2)	17,859.81	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		141,273.63

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,210,693.44
	1. BASE Budget Limit	(V-A1)	926,254.10	
	2. Over-BASE Budget	(V-A2)	284,439.34	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		455,896.86
	1. Direct State Aid Paid By State	(V-B1)	455,896.86	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		78,308.10
D.	At Risk Student	(V-D)		1,101.82
E.	Indian Education For All	(V-E)		2,004.23
F.	American Indian Achievement Gap	(V-F)		996.00
G.	Data For Achievement	(V-G)		1,918.91
H.	Special Education Allowable Cost Payment	(V-H)		17,373.37
I.	Remaining Fund Balance Available	(V-I)		17,859.81
J.	Non-Levy Revenue and Funding Sources	(V-J)		85,748.43
	1. Actual Non-Levy Revenue	(V-J1)	45,679.79	
	2. Anticipated Non-Levy Revenue	(V-J2)	2,737.79	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	37,330.85	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		265,046.57
	1. State - Guaranteed Tax Base Aid	(V-L1)	83,451.64	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	181,594.93	
M.	**Subtotal of BASE Budget Revenue	(V-M)		926,254.10

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		874.30
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	874.30	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		283,565.04
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		284,439.34

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		9.59
U.	Over-BASE Mills	(V-U)		14.98
	1. District Property Tax Levy Mills	(V-U1)	14.98	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		24.57

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

48 Stillwater

0862 Absarokee H S

Submit ID: 0862-20681553

01 General Fund

Adopted Budget	0001	1,210,693.44

Budget Uses

Expenditure Budget	0002	1,210,693.44
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	18,734.11
Direct State Aid	3110	455,896.86
Quality Educator	3111	78,308.10
At Risk Student	3112	1,101.82
Indian Education For All	3113	2,004.23
American Indian Achievement Gap	3114	996.00
State Special Education Allowable Cost Payment to Districts	3115	17,373.37
Data For Achievement	3116	1,918.91
State - Guaranteed Tax Base Aid	3120	83,451.64

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	45,679.79
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	37,330.85
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	2,737.79
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	181,594.93		
Over-BASE Levy	1110(c)	283,565.04		
District Tax Levy			1110	465,159.97
Total Estimated Revenues to Fund Adopted Budget			0004	1,210,693.44
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	90,000.00

Budget Uses

Expenditure Budget	0002	90,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	41,122.73
Contingency	0006	4,112.27
Over-Schedule	0011	44,765.00
Fund Balance for Budget	TFS48	26,635.05
Operating Reserve	0961	18,000.00
Unreserved Fund Balance Reappropriated	0970	8,635.05

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	11,308.75
State - On-Schedule Transportation Reimbursement	3210	33,926.25
District Tax Levy	1110	36,129.95
District Mills	999	1.91
Total Estimated Revenues to Fund Adopted Budget	0004	90,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	528,978.71

Budget Uses

Expenditure Budget	0002	528,978.71
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	460,513.55
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	460,513.55
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	68,465.16
District Mills	999	3.62
Total Estimated Revenues to Fund Adopted Budget	0004	528,978.71

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Blue Bird All Amer - Act	2025	124,000.00	0.00	24,800.00	24,800.00
2021 Ford Expedition	2024	25,979.00	5,195.80	5,195.80	5,195.80
2023 Thomas	2022	50,000.00	30,000.00	10,000.00	10,000.00
2021 International IC CE	2020	48,710.62	48,710.60	9,742.12	9,742.12
2020 International IC CE	2019	93,636.22	112,363.44	18,727.24	18,727.24
Blue Bird All American	2013	79,500.00	119,250.00	N/A	NA
2012 Thomas HDX Pusher	2011	116,275.00	174,412.50	N/A	NA
Blue Bird Micro	2010	50,000.00	75,000.00	N/A	NA
Total					68,465.16

13 Tuition Fund

Adopted Budget	0001	45,509.64

Budget Uses

Expenditure Budget	0002	45,509.64
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	45,509.64
Unreserved Fund Balance Reappropriated	0970	45,509.64

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	45,509.64
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	150,000.00

Budget Uses

Expenditure Budget	0002	150,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	43,576.29
Operating Reserve	0961	30,000.00
Unreserved Fund Balance Reappropriated	0970	13,576.29

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	136,423.71
Total Estimated Revenues to Fund Adopted Budget	0004	150,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	17,772.66

Budget Uses

Expenditure Budget	0002	17,772.66
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	17,772.66
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	17,772.66

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	17,772.66
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	127,488.14

Budget Uses

Expenditure Budget	0002	127,488.14
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	105,293.18
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	105,293.18
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	794.96
District Tax Levy	1110	21,400.00
District Mills	999	1.13
Total Estimated Revenues to Fund Adopted Budget	0004	127,488.14
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
48 Stillwater

0862 Absarokee H S

Submit ID: 0862-20681553

29 Flexibility Fund

Adopted Budget	0001	105,311.54

Budget Uses

Expenditure Budget	0002	105,311.54
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	96,738.76
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	96,738.76

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	8,572.78
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	105,311.54
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

48 Stillwater

0862 Absarokee H S

Submit ID: 0862-20681553

61 Building Reserve Fund

Adopted Budget		0001	113,612.06

Budget Uses

Expenditure Budget		0002	113,612.06
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	64,182.06
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	64,182.06
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	34,315.85
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	15,114.15	
District Tax Levy		1110	15,114.15
District Mills		999	0.80
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.80
Total Estimated Revenues to Fund Adopted Budget		0004	113,612.06

Budget Report
FY 2026

31 Mineral

Submit ID: 0577-18512307

0577 Alberton K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	122	44	4,488,263

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

Joint District Distribution:

(Used for county calculations)

Located - 31 Mineral	96	25	2,634,111
Non-located - 32 Missoula	26	19	1,854,152

The final budget is approved as set forth in this document.

Certification

District Clerk: Betsi Wood

(Signature) (Date)

Chairperson, School Trustees: Raymond Fredette

(Signature) (Date)

County Superintendent: Merry Mueller

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

31 Mineral

Submit ID: 0577-18512307

0577 Alberton K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,072,586.07	107,659.69	10%	5.19%	0.00	1,535,331.65	537,254.42	119.70
10 Transportation	300,000.00	60,000.00	20%	20.00%	141,970.25	63,344.87	94,684.88	21.10
11 Bus Depreciation Reserve	294,954.34	0.00	N/A	0.00%	234,884.46	5,646.60	54,423.28	12.13
13 Tuition	239,735.65		N/A		27,597.00	28,295.71	183,842.94	40.96
14 Retirement	300,000.00	60,000.00	20%	20.00%	136,541.55	163,458.45		
17 Adult Education	34,678.95	12,137.63	35%	35.00%	22,541.32	863.49	11,274.14	2.51
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	36,519.69	0.00	N/A	0.00%	10,005.73	1,513.96	25,000.00	5.57
29 Flexibility	122,796.91	0.00	N/A	0.00%	32,436.00	52,712.66	37,648.25	8.39
61 Building Reserve	140,354.58	0.00	N/A	0.00%	40,792.79	79,996.79	19,565.00	4.36
Total of All Funds	3,541,626.19	239,797.32			646,769.10	1,931,164.18	963,692.91	214.72

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

Budget Report
FY 2026

31 Mineral

Submit ID: 0577-18512307

0577 Alberton K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	ALBERTON K-6	94
M1	ALBERTON 7-8	28
H1	ALBERTON HS 9-12	44

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

A.	Direct State Aid	(I-A)	784,266.32
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	174,018.00
D.	At Risk Student	(I-D)	16,232.04
E.	Indian Education For All	(I-E)	4,211.42
F.	American Indian Achievement Gap	(I-F)	747.00
G.	Data For Achievement	(I-G)	4,032.14
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	60,315.57
I.	State Special Education Related-Services Payment To Coop	(I-I)	9,051.98
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	9,837.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	13,815.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	155
B.	BASE Budget Limit	(II-B)	1,493,296.89
C.	Maximum Budget Limit	(II-C)	1,859,882.96
D.	Over-BASE Levy As Submitted on Budget	(II-D)	333,997.51
E.	Adopted Budget	(II-E)	1,827,294.40

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,690,911.83
H.	Maximum Budget Limit	(II-H)	2,121,978.06
I.	Highest Budget Without a Vote	(II-I)	2,024,909.34
J.	Highest Budget	(II-J)	2,121,978.06
K.	Highest Voted Amount	(II-K)	97,068.72
L.	Amount Approved on Ballot by Voters	(II-L)	47,676.73
M.	Adopted Budget	(II-M)	2,072,586.07

Budget Report
FY 2026

31 Mineral

Submit ID: 0577-18512307

0577 Alberton K-12 Schools

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

A.	Operating Reserve (961)	(III-A)			107,659.69
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			107,659.69

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	44,585.78	15,729.79	60,315.57
B.	Special Education RSBG to Coop	6,652.66	2,399.32	9,051.98
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	20,495.38	7,251.64	27,747.02

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	182,198.00	364,401.00	546,599.00
F.	100% Of Per Student Entitlement	842,436.80	365,475.00	1,207,911.80
		1,024,634.80	729,876.00	1,754,510.80
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	361,696.08	257,646.23	619,342.31
H.	Special Education in BASE@40%	20,495.38	7,251.64	27,747.02
I.	Subsidized BASE Amount	382,191.46	264,897.87	647,089.33
J.	Subsidized BASE Ratio	59%	41%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,072,586.07
	1. BASE Budget Limit	(V-A1)	1,690,911.83	
	2. Over-BASE Budget	(V-A2)	381,674.24	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		784,266.32
	1. Direct State Aid Paid By State	(V-B1)	784,266.32	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		174,018.00
D.	At Risk Student	(V-D)		16,232.04
E.	Indian Education For All	(V-E)		4,211.42
F.	American Indian Achievement Gap	(V-F)		747.00
G.	Data For Achievement	(V-G)		4,032.14

H.	Special Education Allowable Cost Payment	(V-H)		60,315.57
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		32,325.92
	1. Actual Non-Levy Revenue	(V-J1)	4,489.32	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	27,836.60	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		614,763.42
	1. State - Guaranteed Tax Base Aid	(V-L1)	459,183.24	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	155,580.18	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,690,911.83

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		381,674.24
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		381,674.24

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		22.81
T.	BASE Mills - High School	(V-T)		11.85
U.	Over-BASE Mills	(V-U)		85.04
	1. District Property Tax Levy Mills	(V-U1)	85.04	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		119.70

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
31 Mineral

Submit ID: 0577-18512307

0577 Alberton K-12 Schools

01 General Fund

Adopted Budget	0001	2,072,586.07

Budget Uses

Expenditure Budget	0002	2,072,586.07
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	784,266.32
Quality Educator	3111	174,018.00
At Risk Student	3112	16,232.04
Indian Education For All	3113	4,211.42
American Indian Achievement Gap	3114	747.00
State Special Education Allowable Cost Payment to Districts	3115	60,315.57
Data For Achievement	3116	4,032.14
State - Guaranteed Tax Base Aid	3120	459,183.24

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	4,489.32
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	27,836.60
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	155,580.18		
Over-BASE Levy	1110(c)	381,674.24		
District Tax Levy			1110	537,254.42
Total Estimated Revenues to Fund Adopted Budget			0004	2,072,586.07
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	300,000.00

Budget Uses

Expenditure Budget	0002	300,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	52,313.76
Contingency	0006	5,231.38
Over-Schedule	0011	242,454.86
Fund Balance for Budget	TFS48	201,970.25
Operating Reserve	0961	60,000.00
Unreserved Fund Balance Reappropriated	0970	141,970.25

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	5,799.72
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	14,386.28
State - On-Schedule Transportation Reimbursement	3210	43,158.87
District Tax Levy	1110	94,684.88
District Mills	999	21.10
Total Estimated Revenues to Fund Adopted Budget	0004	300,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

31 Mineral

Submit ID: 0577-18512307

0577 Alberton K-12 Schools

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	294,954.34

Budget Uses

Expenditure Budget	0002	294,954.34
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	234,884.46
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	234,884.46
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	5,646.60
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	54,423.28
District Mills	999	12.13
Total Estimated Revenues to Fund Adopted Budget	0004	294,954.34

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Ford Expedition	2025	45,188.00	0.00	9,037.60	9,037.60
2023 IC Corp.	2022	113,906.42	68,343.84	22,781.28	22,781.28
2020 International	2021	135,506.00	81,303.60	27,101.20	0.00
2018 Thomas	2017	113,022.00	146,851.40	22,604.40	22,604.40
2016 Bluebird	2015	99,000.00	148,500.00	N/A	NA
2011 Ic Corp.	2014	55,000.00	82,500.00	N/A	NA
Total					54,423.28

Budget Report
FY 2026

31 Mineral

Submit ID: 0577-18512307

0577 Alberton K-12 Schools

13 Tuition Fund

Adopted Budget	0001	239,735.65

Budget Uses

Expenditure Budget	0002	239,735.65
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	27,597.00
Unreserved Fund Balance Reappropriated	0970	27,597.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	639.11
Other Revenue from Local Sources	1900	27,656.60
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	183,842.94
District Mills	999	40.96
Total Estimated Revenues to Fund Adopted Budget	0004	239,735.65
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	300,000.00

Budget Uses

Expenditure Budget	0002	300,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	196,541.55
Operating Reserve	0961	60,000.00
Unreserved Fund Balance Reappropriated	0970	136,541.55

Estimated Funding Sources

Interest Earnings	1510	5,377.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	158,081.45
Total Estimated Revenues to Fund Adopted Budget	0004	300,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	34,678.95

Budget Uses

Expenditure Budget	0002	34,678.95
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	34,678.95
Operating Reserve	0961	12,137.63
Unreserved Fund Balance Reappropriated	0970	22,541.32

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	863.49
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	11,274.14
District Mills	999	2.51
Total Estimated Revenues to Fund Adopted Budget	0004	34,678.95
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	36,519.69

Budget Uses

Expenditure Budget	0002	36,519.69
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	10,005.73
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	10,005.73
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	62.74
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,451.22
District Tax Levy	1110	25,000.00
District Mills	999	5.57
Total Estimated Revenues to Fund Adopted Budget	0004	36,519.69
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

31 Mineral

Submit ID: 0577-18512307

0577 Alberton K-12 Schools

29 Flexibility Fund

Adopted Budget	0001	122,796.91

Budget Uses

Expenditure Budget	0002	122,796.91
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	32,436.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	32,436.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	717.67
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	37,648.25
State - Advanced Opportunity Aid	3770	14,346.74
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	37,648.25
District Mills	999	8.39
Total Estimated Revenues to Fund Adopted Budget	0004	122,796.91
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

31 Mineral

Submit ID: 0577-18512307

0577 Alberton K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	140,354.58

Budget Uses

Expenditure Budget		0002	140,354.58
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	40,792.79
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	40,792.79
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	1,736.79
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	78,260.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	19,565.00	
District Tax Levy		1110	19,565.00
District Mills		999	4.36
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	4.36
Total Estimated Revenues to Fund Adopted Budget		0004	140,354.58

Budget Report
FY 2026

28 Madison

0536 Alder Elem

Submit ID: 0536-70073067

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 14	N/A	3,848,539

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Morgan Gilman

(Signature) (Date)

Chairperson, School Trustees: James McDonald

(Signature) (Date)

County Superintendent: Pam Birkeland

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026
28 Madison
0536 Alder Elem

Submit ID: 0536-70073067

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	244,813.87	24,481.39	10%	10.00%	2,039.26	106,205.40	136,569.21	35.48
10 Transportation	2,320.46	464.09	20%	20.00%	1,856.37	1.00	463.09	0.12
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	81,178.42		N/A		51,178.42	0.00	30,000.00	7.80
14 Retirement	25,100.00	5,020.00	20%	20.00%	6,145.83	18,954.17		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	824.63	0.00	N/A	0.00%	695.05	129.58	0.00	0.00
29 Flexibility	980.01	0.00	N/A	0.00%	980.01	0.00	0.00	0.00
61 Building Reserve	122,836.27	0.00	N/A	0.00%	75,996.27	21,100.00	25,740.00	6.69
Total of All Funds	478,053.66	29,965.48			138,891.21	146,390.15	192,772.30	50.09

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

Budget Report
FY 2026

28 Madison

0536 Alder Elem

Submit ID: 0536-70073067

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 ALDER K-8 14 *

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

A.	Direct State Aid	(I-A)	67,791.04
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	23,454.60
D.	At Risk Student	(I-D)	1,679.41
E.	Indian Education For All	(I-E)	355.18
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	340.06
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	2,560.53
I.	State Special Education Related-Services Payment To Coop	(I-I)	599.83
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	16
B.	BASE Budget Limit	(II-B)	145,107.48
C.	Maximum Budget Limit	(II-C)	179,821.29
D.	Over-BASE Levy As Submitted on Budget	(II-D)	84,643.55
E.	Adopted Budget	(II-E)	229,751.03

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	150,980.16
H.	Maximum Budget Limit	(II-H)	188,466.01
I.	Highest Budget Without a Vote	(II-I)	235,623.71
J.	Highest Budget	(II-J)	244,813.87
K.	Highest Voted Amount	(II-K)	9,190.16
L.	Amount Approved on Ballot by Voters	(II-L)	9,190.16
M.	Adopted Budget	(II-M)	244,813.87

Budget Report
FY 2026
28 Madison
0536 Alder Elem

Submit ID: 0536-70073067

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

A.	Operating Reserve (961)	(III-A)		24,481.39
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		2,039.26
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	2,039.26	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		26,520.65

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		244,813.87
1.	BASE Budget Limit	(V-A1)	150,980.16	
2.	Over-BASE Budget	(V-A2)	93,833.71	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		67,791.04
1.	Direct State Aid Paid By State	(V-B1)	67,791.04	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		23,454.60
D.	At Risk Student	(V-D)		1,679.41
E.	Indian Education For All	(V-E)		355.18
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		340.06
H.	Special Education Allowable Cost Payment	(V-H)		2,560.53
I.	Remaining Fund Balance Available	(V-I)		2,039.26
J.	Non-Levy Revenue and Funding Sources	(V-J)		10,024.58
1.	Actual Non-Levy Revenue	(V-J1)	1,382.25	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	8,642.33	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		42,735.50
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	42,735.50	
M.	**Subtotal of BASE Budget Revenue	(V-M)		150,980.16

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		93,833.71
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		93,833.71

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		11.10
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		24.38
	1. District Property Tax Levy Mills	(V-U1)	24.38	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		35.48

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
28 Madison
0536 Alder Elem

Submit ID: 0536-70073067

01 General Fund

Adopted Budget	0001	244,813.87

Budget Uses

Expenditure Budget	0002	244,813.87
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	2,039.26
Direct State Aid	3110	67,791.04
Quality Educator	3111	23,454.60
At Risk Student	3112	1,679.41
Indian Education For All	3113	355.18
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	2,560.53
Data For Achievement	3116	340.06
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,382.25
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	8,642.33
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	42,735.50		
Over-BASE Levy	1110(c)	93,833.71		
District Tax Levy			1110	136,569.21
Total Estimated Revenues to Fund Adopted Budget			0004	244,813.87
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	2,320.46

Budget Uses

Expenditure Budget	0002	2,320.46
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	1.00
Contingency	0006	0.00
Over-Schedule	0011	2,319.46
Fund Balance for Budget	TFS48	2,320.46
Operating Reserve	0961	464.09
Unreserved Fund Balance Reappropriated	0970	1,856.37

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.25
State - On-Schedule Transportation Reimbursement	3210	0.75
District Tax Levy	1110	463.09
District Mills	999	0.12
Total Estimated Revenues to Fund Adopted Budget	0004	2,320.46
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	81,178.42

Budget Uses

Expenditure Budget	0002	81,178.42
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	51,178.42
Unreserved Fund Balance Reappropriated	0970	51,178.42

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	30,000.00
District Mills	999	7.80
Total Estimated Revenues to Fund Adopted Budget	0004	81,178.42
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	25,100.00

Budget Uses

Expenditure Budget	0002	25,100.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	11,165.83
Operating Reserve	0961	5,020.00
Unreserved Fund Balance Reappropriated	0970	6,145.83

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	18,954.17
Total Estimated Revenues to Fund Adopted Budget	0004	25,100.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	824.63

Budget Uses

Expenditure Budget	0002	824.63
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	695.05
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	695.05
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	129.58
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	824.63
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	980.01

Budget Uses

Expenditure Budget	0002	980.01
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	980.01
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	980.01

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	980.01
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

28 Madison

0536 Alder Elem

Submit ID: 0536-70073067

61 Building Reserve Fund

Adopted Budget	0001	122,836.27

Budget Uses

Expenditure Budget	0002	122,836.27
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	75,996.27
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	75,996.27
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	21,100.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	5,000.00	
Building Reserve Permissive Levy	1110(b)	20,740.00	
District Tax Levy		1110	25,740.00
District Mills		999	6.69
Building Reserve Voted Mills		0134	1.30
Building Reserve Permissive Mills		0135	5.39
Total Estimated Revenues to Fund Adopted Budget		0004	122,836.27

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/04/2021	25,000.00	5	612	20,000.00	5,000.00	5,000.00
Total						5,000.00

Budget Report
FY 2026

06 Carter

0096 Alzada Elem

Submit ID: 0096-19058613

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 12	N/A	39,222,898

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Julie Courtney

(Signature) (Date)

Chairperson, School Trustees: Thomas Ashlee

(Signature) (Date)

County Superintendent: Tracey Walker

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

06 Carter

0096 Alzada Elem

Submit ID: 0096-19058613

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	137,144.89	47,733.22	10%	34.80%	0.00	83,086.47	54,058.42	1.37
10 Transportation	2,000.00	400.00	20%	20.00%	1,916.66	83.34	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		14,595.42	0.00	0.00	0.00
14 Retirement	16,000.00	3,200.00	20%	20.00%	5,734.24	10,265.76		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	713.34	0.00	N/A	0.00%	602.48	110.86	0.00	0.00
29 Flexibility	83.70	0.00	N/A	0.00%	83.70	0.00	0.00	0.00
61 Building Reserve	54,233.74	0.00	N/A	0.00%	35,821.84	2,411.90	16,000.00	0.41
Total of All Funds	210,175.67	51,333.22			58,754.34	95,958.33	70,058.42	1.78

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

Budget Report
FY 2026

06 Carter

0096 Alzada Elem

Submit ID: 0096-19058613

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 ALZADA K-8 12 *

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

A.	Direct State Aid	(I-A)	61,985.85
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	15,132.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	304.44
F.	American Indian Achievement Gap	(I-F)	249.00
G.	Data For Achievement	(I-G)	291.48
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,472.40
I.	State Special Education Related-Services Payment To Coop	(I-I)	490.77
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	13
B.	BASE Budget Limit	(II-B)	123,887.91
C.	Maximum Budget Limit	(II-C)	153,549.51
D.	Over-BASE Levy As Submitted on Budget	(II-D)	7,973.66
E.	Adopted Budget	(II-E)	131,861.57

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	129,171.23
H.	Maximum Budget Limit	(II-H)	157,592.50
I.	Highest Budget Without a Vote	(II-I)	137,144.89
J.	Highest Budget	(II-J)	157,592.50
K.	Highest Voted Amount	(II-K)	20,447.61
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	137,144.89

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

A.	Operating Reserve (961)	(III-A)		13,714.49
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		34,018.73
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	34,018.73	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		47,733.22

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		137,144.89
	1. BASE Budget Limit	(V-A1)	129,171.23	
	2. Over-BASE Budget	(V-A2)	7,973.66	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		61,985.85
	1. Direct State Aid Paid By State	(V-B1)	61,985.85	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		15,132.00
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		304.44
F.	American Indian Achievement Gap	(V-F)		249.00
G.	Data For Achievement	(V-G)		291.48
H.	Special Education Allowable Cost Payment	(V-H)		1,472.40
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,651.30
	1. Actual Non-Levy Revenue	(V-J1)	3,651.30	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		46,084.76
	1. State - Guaranteed Tax Base Aid	(V-L1)	0.00	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	46,084.76	
M.	**Subtotal of BASE Budget Revenue	(V-M)		129,171.23

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		7,973.66
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		7,973.66

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		1.17
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.20
	1. District Property Tax Levy Mills	(V-U1)	0.20	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		1.37

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	137,144.89

Budget Uses

Expenditure Budget	0002	137,144.89
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	61,985.85
Quality Educator	3111	15,132.00
At Risk Student	3112	0.00
Indian Education For All	3113	304.44
American Indian Achievement Gap	3114	249.00
State Special Education Allowable Cost Payment to Districts	3115	1,472.40
Data For Achievement	3116	291.48
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,641.30
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	10.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	46,084.76		
Over-BASE Levy	1110(c)	7,973.66		
District Tax Levy			1110	54,058.42
Total Estimated Revenues to Fund Adopted Budget			0004	137,144.89
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	2,000.00

Budget Uses

Expenditure Budget	0002	2,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	1,500.00
Contingency	0006	150.00
Over-Schedule	0011	350.00
Fund Balance for Budget	TFS48	2,316.66
Operating Reserve	0961	400.00
Unreserved Fund Balance Reappropriated	0970	1,916.66

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	83.34
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	14,595.42
Unreserved Fund Balance Reappropriated	0970	14,595.42

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	14,595.42

14 Retirement Fund

Adopted Budget	0001	16,000.00

Budget Uses

Expenditure Budget	0002	10,265.76
Add To Fund Balance	0003	5,734.24
Fund Balance for Budget	TFS48	8,934.24
Operating Reserve	0961	3,200.00
Unreserved Fund Balance Reappropriated	0970	5,734.24

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	10,265.76
Total Estimated Revenues to Fund Adopted Budget	0004	16,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	713.34

Budget Uses

Expenditure Budget	0002	713.34
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	602.48
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	602.48
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	110.86
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	713.34
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	83.70

Budget Uses

Expenditure Budget	0002	83.70
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	83.70
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	83.70

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	83.70
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
06 Carter
0096 Alzada Elem

Submit ID: 0096-19058613

61 Building Reserve Fund

Adopted Budget		0001	54,233.74

Budget Uses

Expenditure Budget		0002	54,233.74
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	35,821.84
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	35,821.84
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	2,411.90
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	16,000.00	
District Tax Levy		1110	16,000.00
District Mills		999	0.41
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.41
Total Estimated Revenues to Fund Adopted Budget		0004	54,233.74

Budget Report
FY 2026

16 Gallatin

0376 Amsterdam Elem

Submit ID: 0376-48122571

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 166	N/A	7,116,983

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Sharon Roe

(Signature) (Date)

Chairperson, School Trustees: Todd Graham

(Signature) (Date)

County Superintendent: John Nielson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026
16 Gallatin
0376 Amsterdam Elem

Submit ID: 0376-48122571

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,184,637.71	103,810.93	10%	8.76%	0.00	946,319.97	238,317.74	33.48
10 Transportation	97,501.32	19,500.26	20%	20.00%	15,931.41	36,186.35	45,383.56	6.38
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	171,000.48		N/A		19,109.79	1,000.00	150,890.69	21.20
14 Retirement	140,000.00	28,000.00	20%	20.00%	13,751.04	126,248.96		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	11,318.60	0.00	N/A	0.00%	6,400.94	917.66	4,000.00	0.56
29 Flexibility	51,044.59	0.00	N/A	0.00%	49,544.59	1,500.00	0.00	0.00
61 Building Reserve	204,888.38	0.00	N/A	0.00%	141,108.38	45,980.00	17,800.00	2.50
Total of All Funds	1,860,391.08	151,311.19			245,846.15	1,158,152.94	456,391.99	64.12

50 Debt Service **Tax Jurisdiction**								
01	141,800.00	0.00	20-9-438	0.00%	4,432.79	1,218.72	136,148.49	19.13
02	90,902.50	0.00	20-9-438	0.00%	2,841.24	781.28	87,279.98	12.32

Budget Report
FY 2026

16 Gallatin

Submit ID: 0376-48122571

0376 Amsterdam Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 AMSTERDAM K-6 166 *

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

A.	Direct State Aid	(I-A)	507,939.06
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	109,548.11
D.	At Risk Student	(I-D)	2,487.52
E.	Indian Education For All	(I-E)	4,211.42
F.	American Indian Achievement Gap	(I-F)	1,245.00
G.	Data For Achievement	(I-G)	4,032.14
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	25,194.40
I.	State Special Education Related-Services Payment To Coop	(I-I)	8,397.62
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	8,977.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	172
B.	BASE Budget Limit	(II-B)	1,016,680.31
C.	Maximum Budget Limit	(II-C)	1,266,700.13
D.	Over-BASE Levy As Submitted on Budget	(II-D)	115,419.11
E.	Adopted Budget	(II-E)	1,132,099.42

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,069,218.60
H.	Maximum Budget Limit	(II-H)	1,365,618.60
I.	Highest Budget Without a Vote	(II-I)	1,184,637.71
J.	Highest Budget	(II-J)	1,365,618.60
K.	Highest Voted Amount	(II-K)	180,980.89
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,184,637.71

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

A.	Operating Reserve (961)	(III-A)		103,810.93
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		103,810.93

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,184,637.71
1.	BASE Budget Limit	(V-A1)	1,069,218.60	
2.	Over-BASE Budget	(V-A2)	115,419.11	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		507,939.06
1.	Direct State Aid Paid By State	(V-B1)	507,939.06	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		109,548.11
D.	At Risk Student	(V-D)		2,487.52
E.	Indian Education For All	(V-E)		4,211.42
F.	American Indian Achievement Gap	(V-F)		1,245.00
G.	Data For Achievement	(V-G)		4,032.14
H.	Special Education Allowable Cost Payment	(V-H)		25,194.40
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		64,274.91
1.	Actual Non-Levy Revenue	(V-J1)	6,847.60	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	57,427.31	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		350,286.04
1.	State - Guaranteed Tax Base Aid	(V-L1)	227,387.41	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	122,898.63	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,069,218.60

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		115,419.11
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		115,419.11

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		17.26
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		16.22
	1. District Property Tax Levy Mills	(V-U1)	16.22	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		33.48

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
16 Gallatin

Submit ID: 0376-48122571

0376 Amsterdam Elem

01 General Fund

Adopted Budget	0001	1,184,637.71

Budget Uses

Expenditure Budget	0002	1,184,637.71
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	507,939.06
Quality Educator	3111	109,548.11
At Risk Student	3112	2,487.52
Indian Education For All	3113	4,211.42
American Indian Achievement Gap	3114	1,245.00
State Special Education Allowable Cost Payment to Districts	3115	25,194.40
Data For Achievement	3116	4,032.14
State - Guaranteed Tax Base Aid	3120	227,387.41

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	6,847.60
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	57,427.31
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	122,898.63		
Over-BASE Levy	1110(c)	115,419.11		
District Tax Levy			1110	238,317.74
Total Estimated Revenues to Fund Adopted Budget			0004	1,184,637.71
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	97,501.32

Budget Uses

Expenditure Budget	0002	97,501.32
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	27,490.32
Contingency	0006	2,749.03
Over-Schedule	0011	67,261.97
Fund Balance for Budget	TFS48	35,431.67
Operating Reserve	0961	19,500.26
Unreserved Fund Balance Reappropriated	0970	15,931.41

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	4,947.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	1,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	7,559.83
State - On-Schedule Transportation Reimbursement	3210	22,679.52
District Tax Levy	1110	45,383.56
District Mills	999	6.38
Total Estimated Revenues to Fund Adopted Budget	0004	97,501.32
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2026

16 Gallatin

Submit ID: 0376-48122571

0376 Amsterdam Elem

13 Tuition Fund

Adopted Budget	0001	171,000.48

Budget Uses

Expenditure Budget	0002	171,000.48
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	19,109.79
Unreserved Fund Balance Reappropriated	0970	19,109.79

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,000.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	150,890.69
District Mills	999	21.20
Total Estimated Revenues to Fund Adopted Budget	0004	171,000.48
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	140,000.00

Budget Uses

Expenditure Budget	0002	140,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	41,751.04
Operating Reserve	0961	28,000.00
Unreserved Fund Balance Reappropriated	0970	13,751.04

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	126,248.96
Total Estimated Revenues to Fund Adopted Budget	0004	140,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	11,318.60

Budget Uses

Expenditure Budget	0002	11,318.60
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	6,400.94
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,400.94
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	917.66
District Tax Levy	1110	4,000.00
District Mills	999	0.56
Total Estimated Revenues to Fund Adopted Budget	0004	11,318.60
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	51,044.59

Budget Uses

Expenditure Budget	0002	51,044.59
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	49,544.59
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	49,544.59

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,500.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	51,044.59
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

16 Gallatin

0376 Amsterdam Elem

Submit ID: 0376-48122571

50 Debt Service Fund

01

Taxable Value		7,116,983.00
Adopted Budget	0001	141,800.00

Budget Uses

Expenditure Budget	0002	141,800.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	4,432.79
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,432.79
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,218.72
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	136,148.49
Jurisdiction Mills	999	19.13
Total Estimated Revenues to Fund Adopted Budget	0004	141,800.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
Elementary Bond	04/30/2015	06/30/2035	1,915,000.00	1,065,000.00	95,000.00	46,400.00	400.00
Total Bond Requirements							141,800.00
Total Debt Service Requirements						0002	141,800.00

Taxable Value		7,086,621.00
Adopted Budget	0001	90,902.50

Budget Uses

Expenditure Budget	0002	90,902.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,841.24
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,841.24
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	781.28
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	87,279.98
Jurisdiction Mills	999	12.32
Total Estimated Revenues to Fund Adopted Budget	0004	90,902.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
Elementary Bond	03/25/2008	06/30/2028	1,181,000.00	170,000.00	80,000.00	10,502.50	400.00
Total Bond Requirements							90,902.50
Total Debt Service Requirements						0002	90,902.50

Budget Report
FY 2026
16 Gallatin

Submit ID: 0376-48122571

0376 Amsterdam Elem

61 Building Reserve Fund

Adopted Budget		0001	204,888.38

Budget Uses

Expenditure Budget		0002	204,888.38
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	141,108.38
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	141,108.38
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	4,000.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	41,980.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	17,800.00	
District Tax Levy		1110	17,800.00
District Mills		999	2.50
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.50
Total Estimated Revenues to Fund Adopted Budget		0004	204,888.38

Budget Report
FY 2026

12 Deer Lodge

0236 Anaconda Elem

Submit ID: 0236-61151040

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 743	N/A	25,100,771

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Gayle Holm

(Signature) (Date)

Chairperson, School Trustees: Kevin Patrick

(Signature) (Date)

County Superintendent: Ann Morani

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

12 Deer Lodge

0236 Anaconda Elem

Submit ID: 0236-61151040

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	7,071,454.80	717,408.03	10%	10.15%	307,951.70	5,026,204.40	1,737,298.70	69.21
10 Transportation	300,436.63	60,087.33	20%	20.00%	42,809.52	149,508.96	108,118.15	4.31
11 Bus Depreciation Reserve	109,802.23	0.00	N/A	0.00%	109,802.23	0.00	0.00	0.00
13 Tuition	902,929.09		N/A		5,219.54	0.00	897,709.55	35.76
14 Retirement	1,009,625.00	201,925.00	20%	20.00%	26,767.05	982,857.95		
17 Adult Education	25,000.00	8,750.00	35%	35.00%	17,363.24	0.00	7,636.76	0.30
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	33,898.92	0.00	N/A	0.00%	29,045.68	4,853.24	0.00	0.00
29 Flexibility	61,004.90	0.00	N/A	0.00%	50,101.05	10,903.85	0.00	0.00
61 Building Reserve	473,577.16	0.00	N/A	0.00%	220,947.16	87,630.00	165,000.00	6.57
Total of All Funds	9,987,728.73	988,170.36			810,007.17	6,261,958.40	2,915,763.16	116.15

50 Debt Service Tax Jurisdiction								
12-0236	0.00	0.00	20-9-438	0.00%	1,452.08	0.00	0.00	0.00

Budget Report
FY 2026

12 Deer Lodge

0236 Anaconda Elem

Submit ID: 0236-61151040

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	ANACONDA K-6	574 *
M1	ANACONDA 7-8	169 *

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

A.	Direct State Aid	(I-A)	2,374,880.07
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	495,346.02
D.	At Risk Student	(I-D)	73,697.67
E.	Indian Education For All	(I-E)	18,849.91
F.	American Indian Achievement Gap	(I-F)	11,952.00
G.	Data For Achievement	(I-G)	18,047.47
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	550,548.34
I.	State Special Education Related-Services Payment To Coop	(I-I)	39,534.25
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	60,195.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	762
B.	BASE Budget Limit	(II-B)	5,234,233.35
C.	Maximum Budget Limit	(II-C)	6,579,996.97
D.	Over-BASE Levy As Submitted on Budget	(II-D)	1,290,507.19
E.	Adopted Budget	(II-E)	6,579,996.97

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	5,654,819.09
H.	Maximum Budget Limit	(II-H)	7,071,454.80
I.	Highest Budget Without a Vote	(II-I)	7,071,454.80
J.	Highest Budget	(II-J)	7,071,454.80
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	7,071,454.80

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

A.	Operating Reserve (961)	(III-A)		707,145.48
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		10,262.55
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	10,262.55	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		307,951.70
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	263,287.84	
	2. Remaining Fund Balance Available (970b)	(III-D2)	44,663.86	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		1,025,359.73

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		7,071,454.80
	1. BASE Budget Limit	(V-A1)	5,654,819.09	
	2. Over-BASE Budget	(V-A2)	1,416,635.71	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		2,374,880.07
	1. Direct State Aid Paid By State	(V-B1)	2,374,880.07	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		495,346.02
D.	At Risk Student	(V-D)		73,697.67
E.	Indian Education For All	(V-E)		18,849.91
F.	American Indian Achievement Gap	(V-F)		11,952.00
G.	Data For Achievement	(V-G)		18,047.47
H.	Special Education Allowable Cost Payment	(V-H)		550,548.34
I.	Remaining Fund Balance Available	(V-I)		44,663.86
J.	Non-Levy Revenue and Funding Sources	(V-J)		82,747.22
	1. Actual Non-Levy Revenue	(V-J1)	82,747.22	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,984,086.53
	1. State - Guaranteed Tax Base Aid	(V-L1)	1,400,135.70	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	583,950.83	
M.	**Subtotal of BASE Budget Revenue	(V-M)		5,654,819.09

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		263,287.84
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	263,287.84	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		1,153,347.87
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,416,635.71

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.26
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		45.95
	1. District Property Tax Levy Mills	(V-U1)	45.95	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		69.21

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

12 Deer Lodge

0236 Anaconda Elem

Submit ID: 0236-61151040

01 General Fund

Adopted Budget	0001	7,071,454.80

Budget Uses

Expenditure Budget	0002	7,071,454.80
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	307,951.70
Direct State Aid	3110	2,374,880.07
Quality Educator	3111	495,346.02
At Risk Student	3112	73,697.67
Indian Education For All	3113	18,849.91
American Indian Achievement Gap	3114	11,952.00
State Special Education Allowable Cost Payment to Districts	3115	550,548.34
Data For Achievement	3116	18,047.47
State - Guaranteed Tax Base Aid	3120	1,400,135.70

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	43,343.23
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	39,403.99
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	583,950.83		
Over-BASE Levy	1110(c)	1,153,347.87		
District Tax Levy			1110	1,737,298.70
Total Estimated Revenues to Fund Adopted Budget			0004	7,071,454.80
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	300,436.63

Budget Uses

Expenditure Budget	0002	300,436.63
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	135,917.24
Contingency	0006	13,591.72
Over-Schedule	0011	150,927.67
Fund Balance for Budget	TFS48	102,896.85
Operating Reserve	0961	60,087.33
Unreserved Fund Balance Reappropriated	0970	42,809.52

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	37,377.24
State - On-Schedule Transportation Reimbursement	3210	112,131.72
District Tax Levy	1110	108,118.15
District Mills	999	4.31
Total Estimated Revenues to Fund Adopted Budget	0004	300,436.63
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

12 Deer Lodge

0236 Anaconda Elem

Submit ID: 0236-61151040

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	109,802.23

Budget Uses

Expenditure Budget	0002	109,802.23
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	109,802.23
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	109,802.23
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	109,802.23

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2017 Bluebird	2017	63,000.00	94,500.00	N/A	NA
Total					0.00

13 Tuition Fund

Adopted Budget	0001	902,929.09

Budget Uses

Expenditure Budget	0002	902,929.09
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,219.54
Unreserved Fund Balance Reappropriated	0970	5,219.54

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	897,709.55
District Mills	999	35.76
Total Estimated Revenues to Fund Adopted Budget	0004	902,929.09
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	1,009,625.00

Budget Uses

Expenditure Budget	0002	1,009,625.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	228,692.05
Operating Reserve	0961	201,925.00
Unreserved Fund Balance Reappropriated	0970	26,767.05

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	982,857.95
Total Estimated Revenues to Fund Adopted Budget	0004	1,009,625.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	25,000.00

Budget Uses

Expenditure Budget	0002	25,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	26,113.24
Operating Reserve	0961	8,750.00
Unreserved Fund Balance Reappropriated	0970	17,363.24

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	7,636.76
District Mills	999	0.30
Total Estimated Revenues to Fund Adopted Budget	0004	25,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	33,898.92

Budget Uses

Expenditure Budget	0002	33,898.92
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	29,045.68
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	29,045.68
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	4,853.24
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	33,898.92
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	61,004.90

Budget Uses

Expenditure Budget	0002	61,004.90
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	50,101.05
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	50,101.05

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	10,903.85
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	61,004.90
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

12 Deer Lodge

0236 Anaconda Elem

Submit ID: 0236-61151040

50 Debt Service Fund

12-0236

Taxable Value		25,966,625.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,452.08
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,452.08
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	1,452.08

Budget Report
FY 2026

12 Deer Lodge

0236 Anaconda Elem

Submit ID: 0236-61151040

61 Building Reserve Fund

Adopted Budget		0001	473,577.16

Budget Uses

Expenditure Budget		0002	473,577.16
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	220,947.16
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	220,947.16
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	87,630.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	125,000.00	
Building Reserve Permissive Levy	1110(b)	40,000.00	
District Tax Levy		1110	165,000.00
District Mills		999	6.57
Building Reserve Voted Mills		0134	4.98
Building Reserve Permissive Mills		0135	1.59
Total Estimated Revenues to Fund Adopted Budget		0004	473,577.16

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/07/2024	125,000.00	0	611	125,000.00	125,000.00	125,000.00
Total						125,000.00

Budget Report
FY 2026

12 Deer Lodge

0237 Anaconda H S

Submit ID: 0237-03667553

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	317	25,814,020

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Gayle Holm

(Signature) (Date)

Chairperson, School Trustees: Kevin Patrick

(Signature) (Date)

County Superintendent: Ann Morani

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

12 Deer Lodge

0237 Anaconda H S

Submit ID: 0237-03667553

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,587,616.66	384,537.12	10%	10.72%	74,624.00	2,555,886.53	957,106.13	37.09
10 Transportation	182,000.00	36,400.00	20%	20.00%	20,764.33	38,894.56	122,341.11	4.74
11 Bus Depreciation Reserve	156,787.59	0.00	N/A	0.00%	156,787.59	0.00	0.00	0.00
13 Tuition	545,838.31		N/A		24,611.69	0.00	521,226.62	20.19
14 Retirement	447,200.00	89,440.00	20%	20.00%	42,838.56	404,361.44		
17 Adult Education	35,000.00	12,250.00	35%	35.00%	24,126.56	0.00	10,873.44	0.42
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	17,154.74	0.00	N/A	0.00%	14,611.81	2,542.93	0.00	0.00
29 Flexibility	41,908.60	0.00	N/A	0.00%	15,242.62	26,665.98	0.00	0.00
61 Building Reserve	425,248.22	0.00	N/A	0.00%	224,828.22	55,420.00	145,000.00	5.61
Total of All Funds	5,438,754.12	522,627.12			598,435.38	3,083,771.44	1,756,547.30	68.05

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

Budget Report
FY 2026

12 Deer Lodge

0237 Anaconda H S

Submit ID: 0237-03667553

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 ANACONDA HS 9-12 317

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

A.	Direct State Aid	(I-A)	1,330,203.61
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	186,577.56
D.	At Risk Student	(I-D)	28,986.06
E.	Indian Education For All	(I-E)	8,042.29
F.	American Indian Achievement Gap	(I-F)	4,980.00
G.	Data For Achievement	(I-G)	7,699.93
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	242,180.82
I.	State Special Education Related-Services Payment To Coop	(I-I)	17,286.01
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	54,206.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	308
B.	BASE Budget Limit	(II-B)	2,668,795.75
C.	Maximum Budget Limit	(II-C)	3,357,744.42
D.	Over-BASE Levy As Submitted on Budget	(II-D)	624,685.67
E.	Adopted Budget	(II-E)	3,293,481.42

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,962,930.99
H.	Maximum Budget Limit	(II-H)	3,713,780.49
I.	Highest Budget Without a Vote	(II-I)	3,587,616.66
J.	Highest Budget	(II-J)	3,713,780.49
K.	Highest Voted Amount	(II-K)	126,163.83
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,587,616.66

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

A.	Operating Reserve (961)	(III-A)		358,761.67
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		25,775.45
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	25,775.45	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		74,624.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	74,624.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		459,161.12

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,587,616.66
1.	BASE Budget Limit	(V-A1)	2,962,930.99	
2.	Over-BASE Budget	(V-A2)	624,685.67	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,330,203.61
1.	Direct State Aid Paid By State	(V-B1)	1,330,203.61	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		186,577.56
D.	At Risk Student	(V-D)		28,986.06
E.	Indian Education For All	(V-E)		8,042.29
F.	American Indian Achievement Gap	(V-F)		4,980.00
G.	Data For Achievement	(V-G)		7,699.93
H.	Special Education Allowable Cost Payment	(V-H)		242,180.82
I.	Remaining Fund Balance Available	(V-I)		74,624.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		48,500.92
1.	Actual Non-Levy Revenue	(V-J1)	48,500.92	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,031,135.80
1.	State - Guaranteed Tax Base Aid	(V-L1)	698,715.34	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	332,420.46	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,962,930.99

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		624,685.67
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		624,685.67

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		12.89
U.	Over-BASE Mills	(V-U)		24.20
	1. District Property Tax Levy Mills	(V-U1)	24.20	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		37.09

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

12 Deer Lodge

0237 Anaconda H S

Submit ID: 0237-03667553

01 General Fund

Adopted Budget	0001	3,587,616.66

Budget Uses

Expenditure Budget	0002	3,587,616.66
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	74,624.00
Direct State Aid	3110	1,330,203.61
Quality Educator	3111	186,577.56
At Risk Student	3112	28,986.06
Indian Education For All	3113	8,042.29
American Indian Achievement Gap	3114	4,980.00
State Special Education Allowable Cost Payment to Districts	3115	242,180.82
Data For Achievement	3116	7,699.93
State - Guaranteed Tax Base Aid	3120	698,715.34

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	20,966.05
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	27,534.87
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	332,420.46		
Over-BASE Levy	1110(c)	624,685.67		
District Tax Levy			1110	957,106.13
Total Estimated Revenues to Fund Adopted Budget			0004	3,587,616.66
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	182,000.00

Budget Uses

Expenditure Budget	0002	182,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	35,358.70
Contingency	0006	3,535.87
Over-Schedule	0011	143,105.43
Fund Balance for Budget	TFS48	57,164.33
Operating Reserve	0961	36,400.00
Unreserved Fund Balance Reappropriated	0970	20,764.33

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	9,723.64
State - On-Schedule Transportation Reimbursement	3210	29,170.92
District Tax Levy	1110	122,341.11
District Mills	999	4.74
Total Estimated Revenues to Fund Adopted Budget	0004	182,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	156,787.59

Budget Uses

Expenditure Budget	0002	156,787.59
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	156,787.59
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	156,787.59
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	156,787.59

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2017 Bluebird	2017	94,500.00	141,750.00	N/A	NA
Total					0.00

Budget Report
FY 2026

12 Deer Lodge

0237 Anaconda H S

Submit ID: 0237-03667553

13 Tuition Fund

Adopted Budget	0001	545,838.31

Budget Uses

Expenditure Budget	0002	545,838.31
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	24,611.69
Unreserved Fund Balance Reappropriated	0970	24,611.69

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	521,226.62
District Mills	999	20.19
Total Estimated Revenues to Fund Adopted Budget	0004	545,838.31
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	447,200.00

Budget Uses

Expenditure Budget	0002	447,200.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	132,278.56
Operating Reserve	0961	89,440.00
Unreserved Fund Balance Reappropriated	0970	42,838.56

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	404,361.44
Total Estimated Revenues to Fund Adopted Budget	0004	447,200.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

12 Deer Lodge

0237 Anaconda H S

Submit ID: 0237-03667553

17 Adult Education Fund

Adopted Budget	0001	35,000.00

Budget Uses

Expenditure Budget	0002	35,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	36,376.56
Operating Reserve	0961	12,250.00
Unreserved Fund Balance Reappropriated	0970	24,126.56

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	10,873.44
District Mills	999	0.42
Total Estimated Revenues to Fund Adopted Budget	0004	35,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	17,154.74

Budget Uses

Expenditure Budget	0002	17,154.74
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	14,611.81
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	14,611.81
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,542.93
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	17,154.74
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	41,908.60

Budget Uses

Expenditure Budget	0002	41,908.60
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	15,242.62
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	15,242.62

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	26,665.98
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	41,908.60
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

12 Deer Lodge

0237 Anaconda H S

Submit ID: 0237-03667553

61 Building Reserve Fund

Adopted Budget	0001	425,248.22

Budget Uses

Expenditure Budget	0002	425,248.22
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	224,828.22
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	224,828.22
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds			1123	0.00
BR Permissive Revenues - Coal Gross Proceeds			1125	0.00
Tax Title and Property Sales			1130	0.00
BR Permissive Revenues - Tax Title and Property Sales			1131	0.00
Interest Earnings			1510	0.00
BR Permissive Revenues - Interest Earnings			1511	0.00
Other Revenue from Local Sources			1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources			1901	0.00
State - School Major Maintenance Aid (SMMA)			3283	55,420.00
State - Payment in Lieu of Taxes - FWP			3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP			3303	0.00
Montana Oil and Gas Tax			3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax			3461	0.00
Other Revenue			9100	0.00
BR Permissive Revenues - Other Revenue			9101	0.00
Residual Equity Transfers In			9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)				No
Building Reserve Voted Levy	1110(a)	125,000.00		
Building Reserve Permissive Levy	1110(b)	20,000.00		
District Tax Levy			1110	145,000.00
District Mills			999	5.61
Building Reserve Voted Mills			0134	4.84
Building Reserve Permissive Mills			0135	0.77
Total Estimated Revenues to Fund Adopted Budget			0004	425,248.22

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/07/2024	125,000.00	0	611	125,000.00	125,000.00	125,000.00
Total						125,000.00

Budget Report
FY 2026

16 Gallatin

0366 Anderson Elem

Submit ID: 0366-56022368

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	228	N/A	9,038,482

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Tanya Roberts

(Signature) (Date)

Chairperson, School Trustees: Warren Bauder

(Signature) (Date)

County Superintendent: John Nielson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

16 Gallatin

0366 Anderson Elem

Submit ID: 0366-56022368

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,977,412.06	185,137.22	10%	9.36%	0.00	1,581,664.32	395,747.74	43.80
10 Transportation	86,779.00	17,355.80	20%	20.00%	11,115.41	10,500.00	65,163.59	7.21
11 Bus Depreciation Reserve	360,567.54	0.00	N/A	0.00%	338,422.47	0.00	22,145.07	2.45
13 Tuition	13,200.00		N/A		0.00	0.00	13,200.00	1.46
14 Retirement	278,000.00	55,600.00	20%	20.00%	31,951.47	246,048.53		
17 Adult Education	5,000.00	0.00	35%	0.00%	3,980.18	1,019.82	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	63,708.34	0.00	N/A	0.00%	3,326.69	30,381.65	30,000.00	3.32
29 Flexibility	148.89	0.00	N/A	0.00%	148.89	0.00	0.00	0.00
61 Building Reserve	83,243.43	0.00	N/A	0.00%	17,253.43	52,203.34	13,786.66	1.53
Total of All Funds	2,868,059.26	258,093.02			406,198.54	1,921,817.66	540,043.06	59.77

50 Debt Service **Tax Jurisdiction**								
2	511,750.00	0.00	20-9-438	0.00%	23,739.38	0.00	488,010.62	53.99

Budget Report
FY 2026

16 Gallatin

0366 Anderson Elem

Submit ID: 0366-56022368

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	ANDERSON K-6	177
M1	ANDERSON 7-8	51

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

A.	Direct State Aid	(I-A)	783,324.72
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	138,457.80
D.	At Risk Student	(I-D)	203.42
E.	Indian Education For All	(I-E)	5,784.36
F.	American Indian Achievement Gap	(I-F)	747.00
G.	Data For Achievement	(I-G)	5,538.12
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	37,300.80
I.	State Special Education Related-Services Payment To Coop	(I-I)	12,432.84
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	16,613.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	226
B.	BASE Budget Limit	(II-B)	1,488,132.64
C.	Maximum Budget Limit	(II-C)	1,854,955.81
D.	Over-BASE Levy As Submitted on Budget	(II-D)	308,894.66
E.	Adopted Budget	(II-E)	1,804,432.90

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,609,848.40
H.	Maximum Budget Limit	(II-H)	2,051,307.81
I.	Highest Budget Without a Vote	(II-I)	1,918,743.06
J.	Highest Budget	(II-J)	2,051,307.81
K.	Highest Voted Amount	(II-K)	132,564.75
L.	Amount Approved on Ballot by Voters	(II-L)	58,669.00
M.	Adopted Budget	(II-M)	1,977,412.06

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

A.	Operating Reserve (961)	(III-A)		185,137.22
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		185,137.22

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,977,412.06
	1. BASE Budget Limit	(V-A1)	1,609,848.40	
	2. Over-BASE Budget	(V-A2)	367,563.66	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		783,324.72
	1. Direct State Aid Paid By State	(V-B1)	783,324.72	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		138,457.80
D.	At Risk Student	(V-D)		203.42
E.	Indian Education For All	(V-E)		5,784.36
F.	American Indian Achievement Gap	(V-F)		747.00
G.	Data For Achievement	(V-G)		5,538.12
H.	Special Education Allowable Cost Payment	(V-H)		37,300.80
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		202,791.21
	1. Actual Non-Levy Revenue	(V-J1)	9,378.11	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	193,413.10	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		435,700.97
	1. State - Guaranteed Tax Base Aid	(V-L1)	407,516.89	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	28,184.08	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,609,848.40

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		367,563.66
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		367,563.66

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		3.13
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		40.67
	1. District Property Tax Levy Mills	(V-U1)	40.67	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		43.80

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
16 Gallatin

0366 Anderson Elem

Submit ID: 0366-56022368

01 General Fund

Adopted Budget	0001	1,977,412.06

Budget Uses

Expenditure Budget	0002	1,977,412.06
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	783,324.72
Quality Educator	3111	138,457.80
At Risk Student	3112	203.42
Indian Education For All	3113	5,784.36
American Indian Achievement Gap	3114	747.00
State Special Education Allowable Cost Payment to Districts	3115	37,300.80
Data For Achievement	3116	5,538.12
State - Guaranteed Tax Base Aid	3120	407,516.89

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	9,378.11
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	193,413.10
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	28,184.08		
Over-BASE Levy	1110(c)	367,563.66		
District Tax Levy			1110	395,747.74
Total Estimated Revenues to Fund Adopted Budget			0004	1,977,412.06
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	86,779.00

Budget Uses

Expenditure Budget	0002	86,779.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	86,779.00
Fund Balance for Budget	TFS48	28,471.21
Operating Reserve	0961	17,355.80
Unreserved Fund Balance Reappropriated	0970	11,115.41

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	10,500.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	65,163.59
District Mills	999	7.21
Total Estimated Revenues to Fund Adopted Budget	0004	86,779.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

16 Gallatin

0366 Anderson Elem

Submit ID: 0366-56022368

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	360,567.54

Budget Uses

Expenditure Budget	0002	360,567.54
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	338,422.47
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	338,422.47
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	22,145.07
District Mills	999	2.45
Total Estimated Revenues to Fund Adopted Budget	0004	360,567.54

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2021-58 capacity bus	2021	110,725.34	105,274.83	22,145.07	22,145.07
2016 IC CE	2015	92,132.00	138,198.00	N/A	NA
BUS VIDEO CAMERAS	2015	2,400.00	3,600.00	N/A	NA
Total					22,145.07

13 Tuition Fund

Adopted Budget	0001	13,200.00

Budget Uses

Expenditure Budget	0002	13,200.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	13,200.00
District Mills	999	1.46
Total Estimated Revenues to Fund Adopted Budget	0004	13,200.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

16 Gallatin

0366 Anderson Elem

Submit ID: 0366-56022368

14 Retirement Fund

Adopted Budget	0001	278,000.00

Budget Uses

Expenditure Budget	0002	278,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	87,551.47
Operating Reserve	0961	55,600.00
Unreserved Fund Balance Reappropriated	0970	31,951.47

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	246,048.53
Total Estimated Revenues to Fund Adopted Budget	0004	278,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	5,000.00

Budget Uses

Expenditure Budget	0002	5,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,980.18
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,980.18

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	1,019.82
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	63,708.34

Budget Uses

Expenditure Budget	0002	63,708.34
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,326.69
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,326.69
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	29,000.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,381.65
District Tax Levy	1110	30,000.00
District Mills	999	3.32
Total Estimated Revenues to Fund Adopted Budget	0004	63,708.34
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	148.89

Budget Uses

Expenditure Budget	0002	148.89
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	148.89
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	148.89

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	148.89
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

2

Taxable Value		9,038,482.00
Adopted Budget	0001	511,750.00

Budget Uses

Expenditure Budget	0002	511,750.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	23,739.38
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	23,739.38
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	488,010.62
Jurisdiction Mills	999	53.99
Total Estimated Revenues to Fund Adopted Budget	0004	511,750.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
Elementary Bond	12/19/2019	06/30/2040	6,900,000.00	5,420,000.00	295,000.00	216,250.00	500.00
Total Bond Requirements							511,750.00
Total Debt Service Requirements						0002	511,750.00

Budget Report
FY 2026

16 Gallatin

0366 Anderson Elem

Submit ID: 0366-56022368

61 Building Reserve Fund

Adopted Budget		0001	83,243.43

Budget Uses

Expenditure Budget		0002	83,243.43
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	17,253.43
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	17,253.43
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	52,203.34
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	13,786.66	
District Tax Levy		1110	13,786.66
District Mills		999	1.53
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.53
Total Estimated Revenues to Fund Adopted Budget		0004	83,243.43

Budget Report
FY 2026

24 Lake

0474 Arlee Elem

Submit ID: 0474-40001066

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 273	N/A	3,625,681

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

Joint District Distribution:

(Used for county calculations)

Located - 24 Lake	207	N/A	2,513,236
Non-located - 32 Missoula	66	N/A	1,102,266
Non-located - 45 Sanders	0	N/A	10,179

The final budget is approved as set forth in this document.

Certification

District Clerk: Lonnie Morin

(Signature) (Date)

Chairperson, School Trustees: Brian Johnson BigSam

(Signature) (Date)

County Superintendent: Carolyn Hall

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

24 Lake

0474 Arlee Elem

Submit ID: 0474-40001066

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,216,358.95	216,636.27	10%	9.77%	0.00	2,130,585.16	85,773.79	23.67
10 Transportation	220,000.00	15,000.00	20%	6.82%	31,465.81	79,371.51	109,162.68	30.11
11 Bus Depreciation Reserve	158,099.71	0.00	N/A	0.00%	95,391.78	0.00	62,707.93	17.30
13 Tuition	15,000.00		N/A		5,098.13	0.00	9,901.87	2.73
14 Retirement	443,000.00	83,509.41	20%	18.85%	0.00	443,000.00		
17 Adult Education	10,895.38	0.00	35%	0.00%	10,895.38	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	107,953.37	0.00	N/A	0.00%	76,051.18	1,902.19	30,000.00	8.27
29 Flexibility	130,311.73	0.00	N/A	0.00%	125,055.67	5,256.06	0.00	0.00
61 Building Reserve	243,811.50	0.00	N/A	0.00%	171,956.50	52,400.01	19,454.99	5.37
Total of All Funds	3,545,430.64	315,145.68			515,914.45	2,712,514.93	317,001.26	87.45

50 Debt Service **Tax Jurisdiction**								
24-0474	413,650.00	50,000.00	20-9-438	12.09%	70,898.34	0.00	342,751.66	94.53
Impact Aid Revenue	0.00	0.00	20-9-438	0.00%	0.00	299,239.74	0.00	0.00

Budget Report
FY 2026

24 Lake

0474 Arlee Elem

Submit ID: 0474-40001066

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	ARLEE K-6	212	*
M1	ARLEE 7-8	61	*

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

A.	Direct State Aid	(I-A)	921,400.57
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	222,818.70
D.	At Risk Student	(I-D)	29,623.92
E.	Indian Education For All	(I-E)	6,926.01
F.	American Indian Achievement Gap	(I-F)	46,812.00
G.	Data For Achievement	(I-G)	6,631.17
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	177,569.33
I.	State Special Education Related-Services Payment To Coop	(I-I)	14,777.63
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	29,413.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	277
B.	BASE Budget Limit	(II-B)	2,111,061.63
C.	Maximum Budget Limit	(II-C)	2,644,293.88
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	2,111,061.63

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	96%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,216,358.95
H.	Maximum Budget Limit	(II-H)	2,786,955.17
I.	Highest Budget Without a Vote	(II-I)	2,216,358.95
J.	Highest Budget	(II-J)	2,786,955.17
K.	Highest Voted Amount	(II-K)	570,596.22
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,216,358.95

Budget Report
FY 2026

24 Lake

0474 Arlee Elem

Submit ID: 0474-40001066

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

A.	Operating Reserve (961)	(III-A)		216,636.27
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		216,636.27

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,216,358.95
	1. BASE Budget Limit	(V-A1)	2,216,358.95	
	2. Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		921,400.57
	1. Direct State Aid Paid By State	(V-B1)	921,400.57	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		222,818.70
D.	At Risk Student	(V-D)		29,623.92
E.	Indian Education For All	(V-E)		6,926.01
F.	American Indian Achievement Gap	(V-F)		46,812.00
G.	Data For Achievement	(V-G)		6,631.17
H.	Special Education Allowable Cost Payment	(V-H)		177,569.33
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		10,538.42
	1. Actual Non-Levy Revenue	(V-J1)	9,052.62	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	1,485.80	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		794,038.83
	1. State - Guaranteed Tax Base Aid	(V-L1)	708,265.04	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	85,773.79	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,216,358.95

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.67
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
	1. District Property Tax Levy Mills	(V-U1)	0.00	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		23.67

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	2,216,358.95

Budget Uses

Expenditure Budget	0002	2,216,358.95
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	921,400.57
Quality Educator	3111	222,818.70
At Risk Student	3112	29,623.92
Indian Education For All	3113	6,926.01
American Indian Achievement Gap	3114	46,812.00
State Special Education Allowable Cost Payment to Districts	3115	177,569.33
Data For Achievement	3116	6,631.17
State - Guaranteed Tax Base Aid	3120	708,265.04

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	9,052.62
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	1,485.80
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	85,773.79		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	85,773.79
Total Estimated Revenues to Fund Adopted Budget			0004	2,216,358.95
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	220,000.00

Budget Uses

Expenditure Budget	0002	220,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	72,155.91
Contingency	0006	7,215.59
Over-Schedule	0011	140,628.50
Fund Balance for Budget	TFS48	46,465.81
Operating Reserve	0961	15,000.00
Unreserved Fund Balance Reappropriated	0970	31,465.81

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	19,842.87
State - On-Schedule Transportation Reimbursement	3210	59,528.64
District Tax Levy	1110	109,162.68
District Mills	999	30.11
Total Estimated Revenues to Fund Adopted Budget	0004	220,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

24 Lake

0474 Arlee Elem

Submit ID: 0474-40001066

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	158,099.71

Budget Uses

Expenditure Budget	0002	158,099.71
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	95,391.78
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	95,391.78
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	62,707.93
District Mills	999	17.30
Total Estimated Revenues to Fund Adopted Budget	0004	158,099.71

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2025 Blue Bird	2025	110,810.00	0.00	22,162.00	9,972.90
2024 Blue Bird All American	2023	94,325.00	13,205.50	18,865.00	8,489.25
2021 Bluebird	2021	80,850.00	21,021.00	16,170.00	7,276.50
Prevost Travel Bus	2019	32,743.50	30,124.02	6,548.70	6,548.70
2019 Bluebird - 8602F	2018	75,250.00	43,645.00	15,050.00	6,772.50
2016 Blue Bird	2017	73,640.00	66,276.00	14,728.00	6,627.60
2015 BlueBird	2015	73,850.00	90,735.00	14,770.00	6,646.50
Night Vision Security Cameras	2015	7,562.89	11,344.34	N/A	NA
2013 Blue Bird 84 Passenger	2013	73,434.90	99,778.37	14,686.98	10,373.98
2010 Express Incomplete Van (Short Bus)	2010	34,300.00	51,450.00	N/A	NA
2009 Blue Bird All American (Activity)	2009	43,000.00	64,500.00	N/A	NA
Total					62,707.93

Budget Report
FY 2026

24 Lake

0474 Arlee Elem

Submit ID: 0474-40001066

13 Tuition Fund

Adopted Budget	0001	15,000.00

Budget Uses

Expenditure Budget	0002	15,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,098.13
Unreserved Fund Balance Reappropriated	0970	5,098.13

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	9,901.87
District Mills	999	2.73
Total Estimated Revenues to Fund Adopted Budget	0004	15,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	443,000.00

Budget Uses

Expenditure Budget	0002	443,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	83,509.41
Operating Reserve	0961	83,509.41
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	443,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	443,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

24 Lake

0474 Arlee Elem

Submit ID: 0474-40001066

17 Adult Education Fund

Adopted Budget	0001	10,895.38

Budget Uses

Expenditure Budget	0002	10,895.38
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10,895.38
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	10,895.38

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	10,895.38
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

24 Lake

0474 Arlee Elem

Submit ID: 0474-40001066

28 Technology Fund

Adopted Budget	0001	107,953.37

Budget Uses

Expenditure Budget	0002	107,953.37
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	76,051.18
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	76,051.18
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,902.19
District Tax Levy	1110	30,000.00
District Mills	999	8.27
Total Estimated Revenues to Fund Adopted Budget	0004	107,953.37
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

24 Lake

0474 Arlee Elem

Submit ID: 0474-40001066

29 Flexibility Fund

Adopted Budget	0001	130,311.73

Budget Uses

Expenditure Budget	0002	130,311.73
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	125,055.67
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	125,055.67

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	5,256.06
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	130,311.73
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

24 Lake

0474 Arlee Elem

Submit ID: 0474-40001066

50 Debt Service Fund

24-0474

Taxable Value		3,625,681.00
Adopted Budget	0001	413,650.00

Budget Uses

Expenditure Budget	0002	413,650.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	120,898.34
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	50,000.00
Unreserved Fund Balance Reappropriated	0970	70,898.34
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	342,751.66
Jurisdiction Mills	999	94.53
Total Estimated Revenues to Fund Adopted Budget	0004	413,650.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
Elementary Bond	02/09/2023	06/30/2048	6,000,000.00	5,750,000.00	130,000.00	283,150.00	500.00
Total Bond Requirements							413,650.00
Total Debt Service Requirements						0002	413,650.00

Budget Report
FY 2026

24 Lake

0474 Arlee Elem

Submit ID: 0474-40001066

Impact Aid Revenue

Taxable Value		0.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	299,239.74
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	299,239.74

Budget Report
FY 2026

24 Lake

0474 Arlee Elem

Submit ID: 0474-40001066

Revenue Bond

Adopted Budget	0001	297,130.66

Budget Uses

Expenditure Budget	0002	297,130.66
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	297,130.66
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
Elementary Bond	05/31/2023	10/01/2036	3,000,000.00	2,586,488.00	181,596.00	113,784.66	1,750.00
Total Bond Requirements							297,130.66
Total Debt Service Requirements						0002	297,130.66

Budget Report
FY 2026

24 Lake

0474 Arlee Elem

Submit ID: 0474-40001066

61 Building Reserve Fund

Adopted Budget		0001	243,811.50

Budget Uses

Expenditure Budget		0002	243,811.50
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	171,956.50
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	171,956.50
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	52,400.01
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	19,454.99	
District Tax Levy		1110	19,454.99
District Mills		999	5.37
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	5.37
Total Estimated Revenues to Fund Adopted Budget		0004	243,811.50

Budget Report
FY 2026

24 Lake

0475 Arlee H S

Submit ID: 0475-95570689

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	144	3,625,681

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

Joint District Distribution:

(Used for county calculations)

Located - 24 Lake	N/A	91	2,513,236
Non-located - 32 Missoula	N/A	52	1,102,266
Non-located - 45 Sanders	N/A	1	10,179

The final budget is approved as set forth in this document.

Certification

District Clerk: Lonnie Morin

(Signature) (Date)

Chairperson, School Trustees: Brian Johnson BigSam

(Signature) (Date)

County Superintendent: Carolyn Hall

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

24 Lake

0475 Arlee H S

Submit ID: 0475-95570689

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,490,724.45	129,898.98	10%	8.71%	0.00	1,443,510.50	47,213.95	13.06
10 Transportation	108,350.00	7,500.00	20%	6.92%	14,618.92	34,211.40	59,519.68	16.42
11 Bus Depreciation Reserve	227,010.46	0.00	N/A	0.00%	189,275.42	0.00	37,735.04	10.41
13 Tuition	12,500.00		N/A		10,534.75	0.00	1,965.25	0.54
14 Retirement	251,000.00	50,200.00	20%	20.00%	26,311.39	224,688.61		
17 Adult Education	7,734.93	0.00	35%	0.00%	7,734.93	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	53,619.89	0.00	N/A	0.00%	22,340.48	1,279.41	30,000.00	8.27
29 Flexibility	141,264.16	0.00	N/A	0.00%	121,639.32	19,624.84	0.00	0.00
61 Building Reserve	141,593.91	0.00	N/A	0.00%	84,918.91	43,229.42	13,445.58	3.71
Total of All Funds	2,433,797.80	187,598.98			477,374.12	1,766,544.18	189,879.50	52.41

50 Debt Service Tax Jurisdiction								
24-0475	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

24 Lake

0475 Arlee H S

Submit ID: 0475-95570689

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 ARLEE HS 9-12 144 *

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

A.	Direct State Aid	(I-A)	695,934.75
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	146,023.80
D.	At Risk Student	(I-D)	14,930.56
E.	Indian Education For All	(I-E)	3,653.28
F.	American Indian Achievement Gap	(I-F)	23,904.00
G.	Data For Achievement	(I-G)	3,497.76
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	35,877.01
I.	State Special Education Related-Services Payment To Coop	(I-I)	7,416.08
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	37,711.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	145
B.	BASE Budget Limit	(II-B)	1,394,235.39
C.	Maximum Budget Limit	(II-C)	1,729,750.07
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	1,394,235.39

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,490,724.45
H.	Maximum Budget Limit	(II-H)	1,850,876.49
I.	Highest Budget Without a Vote	(II-I)	1,490,724.45
J.	Highest Budget	(II-J)	1,850,876.49
K.	Highest Voted Amount	(II-K)	360,152.04
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,490,724.45

Budget Report
FY 2026

24 Lake

0475 Arlee H S

Submit ID: 0475-95570689

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

A.	Operating Reserve (961)	(III-A)		129,898.98
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		129,898.98

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,490,724.45
1.	BASE Budget Limit	(V-A1)	1,490,724.45	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		695,934.75
1.	Direct State Aid Paid By State	(V-B1)	695,934.75	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		146,023.80
D.	At Risk Student	(V-D)		14,930.56
E.	Indian Education For All	(V-E)		3,653.28
F.	American Indian Achievement Gap	(V-F)		23,904.00
G.	Data For Achievement	(V-G)		3,497.76
H.	Special Education Allowable Cost Payment	(V-H)		35,877.01
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		7,573.96
1.	Actual Non-Levy Revenue	(V-J1)	5,684.20	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	1,889.76	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		559,329.33
1.	State - Guaranteed Tax Base Aid	(V-L1)	512,115.38	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	47,213.95	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,490,724.45

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		13.06
U.	Over-BASE Mills	(V-U)		0.00
	1. District Property Tax Levy Mills	(V-U1)	0.00	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		13.06

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
24 Lake

0475 Arlee H S

Submit ID: 0475-95570689

01 General Fund

Adopted Budget	0001	1,490,724.45

Budget Uses

Expenditure Budget	0002	1,490,724.45
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	695,934.75
Quality Educator	3111	146,023.80
At Risk Student	3112	14,930.56
Indian Education For All	3113	3,653.28
American Indian Achievement Gap	3114	23,904.00
State Special Education Allowable Cost Payment to Districts	3115	35,877.01
Data For Achievement	3116	3,497.76
State - Guaranteed Tax Base Aid	3120	512,115.38

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	5,684.20
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	1,889.76
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	47,213.95		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	47,213.95
Total Estimated Revenues to Fund Adopted Budget			0004	1,490,724.45
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2026
24 Lake

0475 Arlee H S

Submit ID: 0475-95570689

10 Transportation Fund

Adopted Budget	0001	108,350.00

Budget Uses

Expenditure Budget	0002	108,350.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	31,101.27
Contingency	0006	3,110.13
Over-Schedule	0011	74,138.60
Fund Balance for Budget	TFS48	22,118.92
Operating Reserve	0961	7,500.00
Unreserved Fund Balance Reappropriated	0970	14,618.92

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	8,552.85
State - On-Schedule Transportation Reimbursement	3210	25,658.55
District Tax Levy	1110	59,519.68
District Mills	999	16.42
Total Estimated Revenues to Fund Adopted Budget	0004	108,350.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

24 Lake

0475 Arlee H S

Submit ID: 0475-95570689

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	227,010.46

Budget Uses

Expenditure Budget	0002	227,010.46
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	189,275.42
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	189,275.42
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	37,735.04
District Mills	999	10.41
Total Estimated Revenues to Fund Adopted Budget	0004	227,010.46

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2025 Blue Bird	2025	47,490.00	0.00	9,498.00	4,274.10
2024 Blue Bird All American	2023	40,425.00	4,042.50	8,085.00	3,638.25
2021 Bluebird	2021	34,650.00	13,167.00	6,930.00	3,118.50
Prevost Travel Bus	2019	76,401.50	70,289.38	15,280.30	15,280.30
2019 Bluebird - 8602F	2018	32,250.00	17,415.00	6,450.00	2,902.50
2016 BlueBird	2017	31,560.00	23,354.40	6,312.00	2,840.40
2015 BueBird	2015	31,650.00	34,751.00	6,330.00	2,848.50
Night Vision Security Cameras	2015	3,241.24	4,861.86	N/A	NA
2013 Blue Bird 84 Passenger	2013	31,472.10	37,683.79	6,294.42	2,832.49
Express Incomplete Van (Short Bus)	2010	14,700.00	22,050.00	N/A	NA
2009 Blue Bird All American (Activity)	2009	110,000.00	165,000.00	N/A	NA
2007 Blue Bird All American	2006	26,235.00	39,352.50	N/A	NA
Total					37,735.04

Budget Report
FY 2026
24 Lake

0475 Arlee H S

Submit ID: 0475-95570689

13 Tuition Fund

Adopted Budget	0001	12,500.00

Budget Uses

Expenditure Budget	0002	12,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10,534.75
Unreserved Fund Balance Reappropriated	0970	10,534.75

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,965.25
District Mills	999	0.54
Total Estimated Revenues to Fund Adopted Budget	0004	12,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

24 Lake

0475 Arlee H S

Submit ID: 0475-95570689

14 Retirement Fund

Adopted Budget	0001	251,000.00

Budget Uses

Expenditure Budget	0002	251,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	76,511.39
Operating Reserve	0961	50,200.00
Unreserved Fund Balance Reappropriated	0970	26,311.39

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	224,688.61
Total Estimated Revenues to Fund Adopted Budget	0004	251,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	7,734.93

Budget Uses

Expenditure Budget	0002	7,734.93
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,734.93
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,734.93

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,734.93
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	53,619.89

Budget Uses

Expenditure Budget	0002	53,619.89
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	22,340.48
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	22,340.48
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,279.41
District Tax Levy	1110	30,000.00
District Mills	999	8.27
Total Estimated Revenues to Fund Adopted Budget	0004	53,619.89
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	141,264.16

Budget Uses

Expenditure Budget	0002	141,264.16
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	121,639.32
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	121,639.32

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	19,624.84
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	141,264.16
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
24 Lake

0475 Arlee H S

Submit ID: 0475-95570689

50 Debt Service Fund
24-0475

Taxable Value		3,625,681.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

24 Lake

0475 Arlee H S

Submit ID: 0475-95570689

61 Building Reserve Fund

Adopted Budget		0001	141,593.91

Budget Uses

Expenditure Budget		0002	141,593.91
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	84,918.91
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	84,918.91
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	43,229.42
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	13,445.58	
District Tax Levy		1110	13,445.58
District Mills		999	3.71
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.71
Total Estimated Revenues to Fund Adopted Budget		0004	141,593.91

Budget Report
FY 2026

34 Park

1215 Arrowhead Elem

Submit ID: 1215-25785798

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 71	N/A	18,970,797

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Paige Fetterhoff

(Signature) (Date)

Chairperson, School Trustees: Travis Alderman

(Signature) (Date)

County Superintendent: Lisa Rosberg

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

34 Park

1215 Arrowhead Elem

Submit ID: 1215-25785798

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	716,705.27	66,460.54	10%	9.27%	0.00	356,244.76	360,460.51	19.00
10 Transportation	124,812.00	2,392.42	20%	1.92%	309.60	42,601.68	81,900.72	4.32
11 Bus Depreciation Reserve	329,725.63	0.00	N/A	0.00%	302,605.63	0.00	27,120.00	1.43
13 Tuition	39,144.68		N/A		16,371.43	0.00	22,773.25	1.20
14 Retirement	88,892.00	17,778.40	20%	20.00%	3,853.23	85,038.77		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	52,232.85	0.00	N/A	0.00%	51,731.18	501.67	0.00	0.00
29 Flexibility	16,888.51	0.00	N/A	0.00%	16,888.51	0.00	0.00	0.00
61 Building Reserve	72,155.32	0.00	N/A	0.00%	23,415.32	20,192.61	28,547.39	1.50
Total of All Funds	1,440,556.26	86,631.36			415,174.90	504,579.49	520,801.87	27.45

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

Budget Report
FY 2026

34 Park

1215 Arrowhead Elem

Submit ID: 1215-25785798

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	ARROWHEAD K-8	66 *
M1	ARROWHEAD 7-8	5 *

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

A.	Direct State Aid	(I-A)	291,481.99
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	37,830.00
D.	At Risk Student	(I-D)	3,311.67
E.	Indian Education For All	(I-E)	1,801.27
F.	American Indian Achievement Gap	(I-F)	498.00
G.	Data For Achievement	(I-G)	1,724.59
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	11,643.90
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,489.92
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	76
B.	BASE Budget Limit	(II-B)	598,561.40
C.	Maximum Budget Limit	(II-C)	749,031.29
D.	Over-BASE Levy As Submitted on Budget	(II-D)	132,174.31
E.	Adopted Budget	(II-E)	730,735.71

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	584,530.96
H.	Maximum Budget Limit	(II-H)	740,825.71
I.	Highest Budget Without a Vote	(II-I)	716,705.27
J.	Highest Budget	(II-J)	750,825.58
K.	Highest Voted Amount	(II-K)	34,120.31
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	716,705.27

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

A.	Operating Reserve (961)	(III-A)		66,460.54
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		66,460.54

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		716,705.27
1.	BASE Budget Limit	(V-A1)	584,530.96	
2.	Over-BASE Budget	(V-A2)	132,174.31	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		291,481.99
1.	Direct State Aid Paid By State	(V-B1)	291,481.99	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		37,830.00
D.	At Risk Student	(V-D)		3,311.67
E.	Indian Education For All	(V-E)		1,801.27
F.	American Indian Achievement Gap	(V-F)		498.00
G.	Data For Achievement	(V-G)		1,724.59
H.	Special Education Allowable Cost Payment	(V-H)		11,643.90
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		7,953.34
1.	Actual Non-Levy Revenue	(V-J1)	7,953.34	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		228,286.20
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	228,286.20	
M.	**Subtotal of BASE Budget Revenue	(V-M)		584,530.96

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		132,174.31
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		132,174.31

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		12.03
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		6.97
	1. District Property Tax Levy Mills	(V-U1)	6.97	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		19.00

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
34 Park

1215 Arrowhead Elem

Submit ID: 1215-25785798

01 General Fund

Adopted Budget	0001	716,705.27

Budget Uses

Expenditure Budget	0002	716,705.27
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	291,481.99
Quality Educator	3111	37,830.00
At Risk Student	3112	3,311.67
Indian Education For All	3113	1,801.27
American Indian Achievement Gap	3114	498.00
State Special Education Allowable Cost Payment to Districts	3115	11,643.90
Data For Achievement	3116	1,724.59
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	7,953.34
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	228,286.20		
Over-BASE Levy	1110(c)	132,174.31		
District Tax Levy			1110	360,460.51
Total Estimated Revenues to Fund Adopted Budget			0004	716,705.27
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	124,812.00

Budget Uses

Expenditure Budget	0002	124,812.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	38,728.80
Contingency	0006	3,872.88
Over-Schedule	0011	82,210.32
Fund Balance for Budget	TFS48	2,702.02
Operating Reserve	0961	2,392.42
Unreserved Fund Balance Reappropriated	0970	309.60

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	10,650.42
State - On-Schedule Transportation Reimbursement	3210	31,951.26
District Tax Levy	1110	81,900.72
District Mills	999	4.32
Total Estimated Revenues to Fund Adopted Budget	0004	124,812.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

34 Park

1215 Arrowhead Elem

Submit ID: 1215-25785798

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	329,725.63

Budget Uses

Expenditure Budget	0002	329,725.63
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	302,605.63
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	302,605.63
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	27,120.00
District Mills	999	1.43
Total Estimated Revenues to Fund Adopted Budget	0004	329,725.63

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 Blue Bird Bus	2022	135,600.00	54,240.00	27,120.00	27,120.00
Bluebird All American 83 passanger bus/rear engine	2014	101,600.00	152,400.00	N/A	NA
New updated Radio's for buses	2013	3,174.50	4,761.75	N/A	NA
Total					27,120.00

13 Tuition Fund

Adopted Budget	0001	39,144.68

Budget Uses

Expenditure Budget	0002	39,144.68
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	16,371.43
Unreserved Fund Balance Reappropriated	0970	16,371.43

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	22,773.25
District Mills	999	1.20
Total Estimated Revenues to Fund Adopted Budget	0004	39,144.68
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	88,892.00

Budget Uses

Expenditure Budget	0002	88,892.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	21,631.63
Operating Reserve	0961	17,778.40
Unreserved Fund Balance Reappropriated	0970	3,853.23

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	85,038.77
Total Estimated Revenues to Fund Adopted Budget	0004	88,892.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	52,232.85

Budget Uses

Expenditure Budget	0002	52,232.85
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	51,731.18
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	51,731.18
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	501.67
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	52,232.85
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

34 Park

1215 Arrowhead Elem

Submit ID: 1215-25785798

29 Flexibility Fund

Adopted Budget	0001	16,888.51

Budget Uses

Expenditure Budget	0002	16,888.51
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	16,888.51
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	16,888.51

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	16,888.51
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
34 Park

1215 Arrowhead Elem

Submit ID: 1215-25785798

61 Building Reserve Fund

Adopted Budget		0001	72,155.32

Budget Uses

Expenditure Budget		0002	72,155.32
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	23,415.32
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	23,415.32
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	20,192.61
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	28,547.39	
District Tax Levy		1110	28,547.39
District Mills		999	1.50
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.50
Total Estimated Revenues to Fund Adopted Budget		0004	72,155.32

Budget Report
FY 2026

44 Rosebud

0800 Ashland Elem

Submit ID: 0800-26568714

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	91	N/A	941,955

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

Joint District Distribution:

(Used for county calculations)

Located - 44 Rosebud	90	N/A	611,240
Non-located - 38 Powder River	1	N/A	330,715

The final budget is approved as set forth in this document.

Certification

District Clerk: William Thex

(Signature) (Date)

Chairperson, School Trustees: Alan See

(Signature) (Date)

County Superintendent: Lisa Blevins

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

44 Rosebud

0800 Ashland Elem

Submit ID: 0800-26568714

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	939,120.95	76,324.18	10%	8.13%	0.00	826,000.57	113,120.38	120.05
10 Transportation	55,380.46	11,076.09	20%	20.00%	44,304.37	11,076.09	0.00	0.00
11 Bus Depreciation Reserve	44,740.39	0.00	N/A	0.00%	17,064.69	0.00	27,675.70	29.38
13 Tuition	30,000.00		N/A		0.00	0.00	30,000.00	31.85
14 Retirement	132,360.00	26,472.00	20%	20.00%	29,928.96	102,431.04		
17 Adult Education	4,414.83	0.00	35%	0.00%	4,414.83	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	2,005.76	0.00	N/A	0.00%	1,276.26	729.50	0.00	0.00
29 Flexibility	8,800.18	0.00	N/A	0.00%	8,800.18	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	1,216,822.57	113,872.27			105,789.29	940,237.20	170,796.08	181.28

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

Budget Report
FY 2026

44 Rosebud

0800 Ashland Elem

Submit ID: 0800-26568714

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	ASHLAND K-6	77
M1	ASHLAND 7-8	14

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

A.	Direct State Aid	(I-A)	356,794.19
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	90,799.57
D.	At Risk Student	(I-D)	28,238.23
E.	Indian Education For All	(I-E)	2,308.67
F.	American Indian Achievement Gap	(I-F)	20,667.00
G.	Data For Achievement	(I-G)	2,210.39
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	48,005.82
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	10,524.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	84
B.	BASE Budget Limit	(II-B)	738,738.78
C.	Maximum Budget Limit	(II-C)	913,808.33
D.	Over-BASE Levy As Submitted on Budget	(II-D)	89,131.10
E.	Adopted Budget	(II-E)	827,869.88

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	849,989.85
H.	Maximum Budget Limit	(II-H)	1,038,432.80
I.	Highest Budget Without a Vote	(II-I)	939,120.95
J.	Highest Budget	(II-J)	1,038,432.80
K.	Highest Voted Amount	(II-K)	99,311.85
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	939,120.95

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

A.	Operating Reserve (961)	(III-A)		76,324.18
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		76,324.18

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		939,120.95
1.	BASE Budget Limit	(V-A1)	849,989.85	
2.	Over-BASE Budget	(V-A2)	89,131.10	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		356,794.19
1.	Direct State Aid Paid By State	(V-B1)	356,794.19	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		90,799.57
D.	At Risk Student	(V-D)		28,238.23
E.	Indian Education For All	(V-E)		2,308.67
F.	American Indian Achievement Gap	(V-F)		20,667.00
G.	Data For Achievement	(V-G)		2,210.39
H.	Special Education Allowable Cost Payment	(V-H)		48,005.82
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		9,351.38
1.	Actual Non-Levy Revenue	(V-J1)	9,351.38	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		291,614.60
1.	State - Guaranteed Tax Base Aid	(V-L1)	267,625.32	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	23,989.28	
M.	**Subtotal of BASE Budget Revenue	(V-M)		849,989.85

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		89,131.10
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		89,131.10

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		25.43
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		94.62
	1. District Property Tax Levy Mills	(V-U1)	94.62	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		120.05

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
44 Rosebud

0800 Ashland Elem

Submit ID: 0800-26568714

01 General Fund

Adopted Budget	0001	939,120.95

Budget Uses

Expenditure Budget	0002	939,120.95
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	356,794.19
Quality Educator	3111	90,799.57
At Risk Student	3112	28,238.23
Indian Education For All	3113	2,308.67
American Indian Achievement Gap	3114	20,667.00
State Special Education Allowable Cost Payment to Districts	3115	48,005.82
Data For Achievement	3116	2,210.39
State - Guaranteed Tax Base Aid	3120	267,625.32

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	4,757.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	4,594.38
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	23,989.28		
Over-BASE Levy	1110(c)	89,131.10		
District Tax Levy			1110	113,120.38
Total Estimated Revenues to Fund Adopted Budget			0004	939,120.95
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	55,380.46

Budget Uses

Expenditure Budget	0002	55,380.46
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	10,646.88
Contingency	0006	1,064.69
Over-Schedule	0011	43,668.89
Fund Balance for Budget	TFS48	55,380.46
Operating Reserve	0961	11,076.09
Unreserved Fund Balance Reappropriated	0970	44,304.37

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	2,292.42
State - On-Schedule Transportation Reimbursement	3210	8,783.67
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	55,380.46
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

44 Rosebud

0800 Ashland Elem

Submit ID: 0800-26568714

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	44,740.39

Budget Uses

Expenditure Budget	0002	44,740.39
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	17,064.69
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	17,064.69
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	27,675.70
District Mills	999	29.38
Total Estimated Revenues to Fund Adopted Budget	0004	44,740.39

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Bluebird 2024 bus	2024	138,378.48	27,675.70	27,675.70	27,675.70
Total					27,675.70

13 Tuition Fund

Adopted Budget	0001	30,000.00

Budget Uses

Expenditure Budget	0002	30,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	30,000.00
District Mills	999	31.85
Total Estimated Revenues to Fund Adopted Budget	0004	30,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	132,360.00

Budget Uses

Expenditure Budget	0002	132,360.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	56,400.96
Operating Reserve	0961	26,472.00
Unreserved Fund Balance Reappropriated	0970	29,928.96

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	102,431.04
Total Estimated Revenues to Fund Adopted Budget	0004	132,360.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	4,414.83

Budget Uses

Expenditure Budget	0002	4,414.83
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,414.83
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,414.83

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,414.83
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	2,005.76

Budget Uses

Expenditure Budget	0002	2,005.76
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,276.26
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,276.26
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	729.50
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,005.76
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	8,800.18

Budget Uses

Expenditure Budget	0002	8,800.18
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,800.18
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	8,800.18

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	8,800.18
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

44 Rosebud

0800 Ashland Elem

Submit ID: 0800-26568714

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No

Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00

District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2026

25 Lewis & Clark

0498 Auchard Creek Elem

Submit ID: 0498-33529862

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 15	N/A	401,780

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Albert Wipf

(Signature) (Date)

Chairperson, School Trustees: Elias Wipf

(Signature) (Date)

County Superintendent: Katrina Chaney

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

25 Lewis & Clark

0498 Auchard Creek Elem

Submit ID: 0498-33529862

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	149,145.62	14,914.56	10%	10.00%	10,967.88	131,200.85	6,976.89	17.39
10 Transportation	0.00	0.00	20%	0.00%	0.00	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	16,000.00	3,200.00	20%	20.00%	735.71	15,264.29		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	2,044.70	0.00	N/A	0.00%	1,916.70	128.00	0.00	0.00
29 Flexibility	10.69	0.00	N/A	0.00%	10.69	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	167,201.01	18,114.56			13,630.98	146,593.14	6,976.89	17.39

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

Budget Report
FY 2026

25 Lewis & Clark

0498 Auchard Creek Elem

Submit ID: 0498-33529862

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 AUCHARD CREEK K-8 15 *

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

A.	Direct State Aid	(I-A)	70,693.50
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	16,645.20
D.	At Risk Student	(I-D)	1,722.79
E.	Indian Education For All	(I-E)	380.55
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	364.35
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	2,290.40
I.	State Special Education Related-Services Payment To Coop	(I-I)	763.42
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	2,129.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	17
B.	BASE Budget Limit	(II-B)	143,895.04
C.	Maximum Budget Limit	(II-C)	178,386.03
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	143,895.04

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	149,145.62
H.	Maximum Budget Limit	(II-H)	184,135.90
I.	Highest Budget Without a Vote	(II-I)	149,145.62
J.	Highest Budget	(II-J)	184,135.90
K.	Highest Voted Amount	(II-K)	34,990.28
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	149,145.62

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

A.	Operating Reserve (961)	(III-A)		14,914.56
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		10,967.88
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	10,967.88	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		25,882.44

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		149,145.62
1.	BASE Budget Limit	(V-A1)	149,145.62	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		70,693.50
1.	Direct State Aid Paid By State	(V-B1)	70,693.50	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		16,645.20
D.	At Risk Student	(V-D)		1,722.79
E.	Indian Education For All	(V-E)		380.55
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		364.35
H.	Special Education Allowable Cost Payment	(V-H)		2,290.40
I.	Remaining Fund Balance Available	(V-I)		10,967.88
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,080.75
1.	Actual Non-Levy Revenue	(V-J1)	2,080.75	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		44,000.20
1.	State - Guaranteed Tax Base Aid	(V-L1)	37,023.31	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	6,976.89	
M.	**Subtotal of BASE Budget Revenue	(V-M)		149,145.62

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		17.39
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
	1. District Property Tax Levy Mills	(V-U1)	0.00	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		17.39

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

25 Lewis & Clark

0498 Auchard Creek Elem

Submit ID: 0498-33529862

01 General Fund

Adopted Budget	0001	149,145.62

Budget Uses

Expenditure Budget	0002	149,145.62
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	10,967.88
Direct State Aid	3110	70,693.50
Quality Educator	3111	16,645.20
At Risk Student	3112	1,722.79
Indian Education For All	3113	380.55
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	2,290.40
Data For Achievement	3116	364.35
State - Guaranteed Tax Base Aid	3120	37,023.31

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,080.75
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00	
BASE Levy	1110(b)	6,976.89	
Over-BASE Levy	1110(c)	0.00	
District Tax Levy		1110	6,976.89
Total Estimated Revenues to Fund Adopted Budget		0004	149,145.62
Estimated Revenues Exceeding Adopted Budget		0004a	0.00

10 Transportation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

25 Lewis & Clark

0498 Auchard Creek Elem

Submit ID: 0498-33529862

14 Retirement Fund

Adopted Budget	0001	16,000.00

Budget Uses

Expenditure Budget	0002	16,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,935.71
Operating Reserve	0961	3,200.00
Unreserved Fund Balance Reappropriated	0970	735.71

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	15,264.29
Total Estimated Revenues to Fund Adopted Budget	0004	16,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	2,044.70

Budget Uses

Expenditure Budget	0002	2,044.70
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,916.70
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,916.70
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	128.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,044.70
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	10.69

Budget Uses

Expenditure Budget	0002	10.69
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10.69
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	10.69

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	10.69
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

25 Lewis & Clark

0498 Auchard Creek Elem

Submit ID: 0498-33529862

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2026

25 Lewis & Clark

0502 Augusta Elem

Submit ID: 0502-54469739

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	105	N/A	3,896,873

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Jamie Fuller

(Signature) (Date)

Chairperson, School Trustees: Andrea Bardwell

(Signature) (Date)

County Superintendent: Katrina Chaney

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

25 Lewis & Clark

0502 Augusta Elem

Submit ID: 0502-54469739

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,021,990.26	62,980.63	10%	6.16%	0.00	772,372.72	249,617.54	64.07
10 Transportation	95,636.94	19,127.39	20%	20.00%	37,306.27	7,006.40	51,324.27	13.17
11 Bus Depreciation Reserve	197,548.28	0.00	N/A	0.00%	174,998.28	0.00	22,550.00	5.79
13 Tuition	15,935.08		N/A		354.36	0.00	15,580.72	4.00
14 Retirement	130,000.00	26,000.00	20%	20.00%	3,376.09	126,623.91		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	4,873.56	0.00	N/A	0.00%	4,142.41	731.15	0.00	0.00
29 Flexibility	15,957.78	0.00	N/A	0.00%	15,957.78	0.00	0.00	0.00
61 Building Reserve	50,513.18	0.00	N/A	0.00%	50,513.18	0.00	0.00	0.00
Total of All Funds	1,532,455.08	108,108.02			286,648.37	906,734.18	339,072.53	87.03

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

Budget Report
FY 2026

25 Lewis & Clark

0502 Augusta Elem

Submit ID: 0502-54469739

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	AUGUSTA K-6	90
M1	AUGUSTA 7-8	15

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

A.	Direct State Aid	(I-A)	398,160.56
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	101,248.21
D.	At Risk Student	(I-D)	4,022.44
E.	Indian Education For All	(I-E)	2,663.85
F.	American Indian Achievement Gap	(I-F)	2,490.00
G.	Data For Achievement	(I-G)	2,550.45
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	17,178.00
I.	State Special Education Related-Services Payment To Coop	(I-I)	5,725.65
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	8,100.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	97
B.	BASE Budget Limit	(II-B)	725,578.45
C.	Maximum Budget Limit	(II-C)	895,662.70
D.	Over-BASE Levy As Submitted on Budget	(II-D)	170,084.25
E.	Adopted Budget	(II-E)	895,662.70

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	84%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	851,906.01
H.	Maximum Budget Limit	(II-H)	1,053,237.18
I.	Highest Budget Without a Vote	(II-I)	1,021,990.26
J.	Highest Budget	(II-J)	1,053,237.18
K.	Highest Voted Amount	(II-K)	31,246.92
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,021,990.26

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

A.	Operating Reserve (961)	(III-A)		62,980.63
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		62,980.63

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,021,990.26
1.	BASE Budget Limit	(V-A1)	851,906.01	
2.	Over-BASE Budget	(V-A2)	170,084.25	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		398,160.56
1.	Direct State Aid Paid By State	(V-B1)	398,160.56	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		101,248.21
D.	At Risk Student	(V-D)		4,022.44
E.	Indian Education For All	(V-E)		2,663.85
F.	American Indian Achievement Gap	(V-F)		2,490.00
G.	Data For Achievement	(V-G)		2,550.45
H.	Special Education Allowable Cost Payment	(V-H)		17,178.00
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		29,166.21
1.	Actual Non-Levy Revenue	(V-J1)	5,359.37	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	23,806.84	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		294,426.29
1.	State - Guaranteed Tax Base Aid	(V-L1)	214,893.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	79,533.29	
M.	**Subtotal of BASE Budget Revenue	(V-M)		851,906.01

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		170,084.25
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		170,084.25

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		20.42
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		43.65
	1. District Property Tax Levy Mills	(V-U1)	43.65	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		64.07

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

25 Lewis & Clark

0502 Augusta Elem

Submit ID: 0502-54469739

01 General Fund

Adopted Budget	0001	1,021,990.26

Budget Uses

Expenditure Budget	0002	1,021,990.26
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	398,160.56
Quality Educator	3111	101,248.21
At Risk Student	3112	4,022.44
Indian Education For All	3113	2,663.85
American Indian Achievement Gap	3114	2,490.00
State Special Education Allowable Cost Payment to Districts	3115	17,178.00
Data For Achievement	3116	2,550.45
State - Guaranteed Tax Base Aid	3120	214,893.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	5,359.37
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	23,806.84
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	79,533.29		
Over-BASE Levy	1110(c)	170,084.25		
District Tax Levy			1110	249,617.54
Total Estimated Revenues to Fund Adopted Budget			0004	1,021,990.26
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	95,636.94

Budget Uses

Expenditure Budget	0002	95,636.94
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	6,369.44
Contingency	0006	636.94
Over-Schedule	0011	88,630.56
Fund Balance for Budget	TFS48	56,433.66
Operating Reserve	0961	19,127.39
Unreserved Fund Balance Reappropriated	0970	37,306.27

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	1,751.60
State - On-Schedule Transportation Reimbursement	3210	5,254.80
District Tax Levy	1110	51,324.27
District Mills	999	13.17
Total Estimated Revenues to Fund Adopted Budget	0004	95,636.94
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

25 Lewis & Clark

0502 Augusta Elem

Submit ID: 0502-54469739

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	197,548.28

Budget Uses

Expenditure Budget	0002	197,548.28
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	174,998.28
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	174,998.28
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	22,550.00
District Mills	999	5.79
Total Estimated Revenues to Fund Adopted Budget	0004	197,548.28

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2021 Ford Expedition Max	2022	64,500.00	38,700.00	12,900.00	12,900.00
2022 Blue Bird	2021	48,250.00	38,600.00	9,650.00	9,650.00
2013 Blue Bird Vision	2017	30,592.00	45,888.00	N/A	NA
2012 Blue Bird	2016	22,000.00	33,000.00	N/A	NA
2013 Chevy Micro Bus	2014	31,400.00	47,100.00	N/A	NA
Total					22,550.00

13 Tuition Fund

Adopted Budget	0001	15,935.08

Budget Uses

Expenditure Budget	0002	15,935.08
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	354.36
Unreserved Fund Balance Reappropriated	0970	354.36

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	15,580.72
District Mills	999	4.00
Total Estimated Revenues to Fund Adopted Budget	0004	15,935.08
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	130,000.00

Budget Uses

Expenditure Budget	0002	130,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	29,376.09
Operating Reserve	0961	26,000.00
Unreserved Fund Balance Reappropriated	0970	3,376.09

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	126,623.91
Total Estimated Revenues to Fund Adopted Budget	0004	130,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

25 Lewis & Clark

0502 Augusta Elem

Submit ID: 0502-54469739

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	4,873.56

Budget Uses

Expenditure Budget	0002	4,873.56
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	4,142.41
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,142.41
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	731.15
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,873.56
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	15,957.78

Budget Uses

Expenditure Budget	0002	15,957.78
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	15,957.78
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	15,957.78

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	15,957.78
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

25 Lewis & Clark

0502 Augusta Elem

Submit ID: 0502-54469739

61 Building Reserve Fund

Adopted Budget		0001	50,513.18

Budget Uses

Expenditure Budget		0002	50,513.18
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	50,513.18
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	50,513.18
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	50,513.18

Budget Report
FY 2026

25 Lewis & Clark

0503 Augusta H S

Submit ID: 0503-17327248

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	35	4,298,653

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Jamie Fuller

(Signature) (Date)

Chairperson, School Trustees: Andrea Bardwell

(Signature) (Date)

County Superintendent: Katrina Chaney

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

25 Lewis & Clark

0503 Augusta H S

Submit ID: 0503-17327248

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	732,333.90	61,753.43	10%	8.43%	0.00	540,829.87	191,504.03	44.55
10 Transportation	95,529.76	19,105.95	20%	20.00%	35,616.30	5,827.36	54,086.10	12.58
11 Bus Depreciation Reserve	185,372.77	0.00	N/A	0.00%	175,722.77	0.00	9,650.00	2.24
13 Tuition	8,518.74		N/A		0.00	0.00	8,518.74	1.98
14 Retirement	105,000.00	21,000.00	20%	20.00%	3,887.61	101,112.39		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	3,908.53	0.00	N/A	0.00%	3,402.58	505.95	0.00	0.00
29 Flexibility	18,598.31	0.00	N/A	0.00%	18,598.31	0.00	0.00	0.00
61 Building Reserve	143,390.66	0.00	N/A	0.00%	93,390.66	0.00	50,000.00	11.63
Total of All Funds	1,292,652.67	101,859.38			330,618.23	648,275.57	313,758.87	72.98

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

Budget Report
FY 2026

25 Lewis & Clark

0503 Augusta H S

Submit ID: 0503-17327248

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 AUGUSTA HS 9-12 35

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

A.	Direct State Aid	(I-A)	292,873.73
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	52,871.21
D.	At Risk Student	(I-D)	1,463.59
E.	Indian Education For All	(I-E)	887.95
F.	American Indian Achievement Gap	(I-F)	498.00
G.	Data For Achievement	(I-G)	850.15
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	5,726.00
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,908.55
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	11,416.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	30
B.	BASE Budget Limit	(II-B)	513,112.68
C.	Maximum Budget Limit	(II-C)	637,700.15
D.	Over-BASE Levy As Submitted on Budget	(II-D)	141,791.26
E.	Adopted Budget	(II-E)	654,903.94

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	589,509.52
H.	Maximum Budget Limit	(II-H)	732,333.90
I.	Highest Budget Without a Vote	(II-I)	732,333.90
J.	Highest Budget	(II-J)	732,333.90
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	732,333.90

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

A.	Operating Reserve (961)	(III-A)		61,753.43
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		61,753.43

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		732,333.90
1.	BASE Budget Limit	(V-A1)	589,509.52	
2.	Over-BASE Budget	(V-A2)	142,824.38	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		292,873.73
1.	Direct State Aid Paid By State	(V-B1)	292,873.73	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		52,871.21
D.	At Risk Student	(V-D)		1,463.59
E.	Indian Education For All	(V-E)		887.95
F.	American Indian Achievement Gap	(V-F)		498.00
G.	Data For Achievement	(V-G)		850.15
H.	Special Education Allowable Cost Payment	(V-H)		5,726.00
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		23,780.36
1.	Actual Non-Levy Revenue	(V-J1)	11,493.07	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	12,287.29	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		210,558.53
1.	State - Guaranteed Tax Base Aid	(V-L1)	161,878.88	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	48,679.65	
M.	**Subtotal of BASE Budget Revenue	(V-M)		589,509.52

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		142,824.38
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		142,824.38

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		11.32
U.	Over-BASE Mills	(V-U)		33.23
	1. District Property Tax Levy Mills	(V-U1)	33.23	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		44.55

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

25 Lewis & Clark

0503 Augusta H S

Submit ID: 0503-17327248

01 General Fund

Adopted Budget	0001	732,333.90

Budget Uses

Expenditure Budget	0002	732,333.90
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	292,873.73
Quality Educator	3111	52,871.21
At Risk Student	3112	1,463.59
Indian Education For All	3113	887.95
American Indian Achievement Gap	3114	498.00
State Special Education Allowable Cost Payment to Districts	3115	5,726.00
Data For Achievement	3116	850.15
State - Guaranteed Tax Base Aid	3120	161,878.88

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	11,493.07
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	12,287.29
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	48,679.65		
Over-BASE Levy	1110(c)	142,824.38		
District Tax Levy			1110	191,504.03
Total Estimated Revenues to Fund Adopted Budget			0004	732,333.90
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	95,529.76

Budget Uses

Expenditure Budget	0002	95,529.76
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	5,297.60
Contingency	0006	529.76
Over-Schedule	0011	89,702.40
Fund Balance for Budget	TFS48	54,722.25
Operating Reserve	0961	19,105.95
Unreserved Fund Balance Reappropriated	0970	35,616.30

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	1,456.84
State - On-Schedule Transportation Reimbursement	3210	4,370.52
District Tax Levy	1110	54,086.10
District Mills	999	12.58
Total Estimated Revenues to Fund Adopted Budget	0004	95,529.76
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

25 Lewis & Clark

0503 Augusta H S

Submit ID: 0503-17327248

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	185,372.77

Budget Uses

Expenditure Budget	0002	185,372.77
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	175,722.77
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	175,722.77
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	9,650.00
District Mills	999	2.24
Total Estimated Revenues to Fund Adopted Budget	0004	185,372.77

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 Blue Bird	2021	48,250.00	38,600.00	9,650.00	9,650.00
2013 Blue Bird Vision	2017	30,592.00	45,888.00	N/A	NA
2012 Blue Bird	2016	22,000.00	33,000.00	N/A	NA
2013 Chevy Micro Bus	2014	31,400.00	47,100.00	N/A	NA
Total					9,650.00

13 Tuition Fund

Adopted Budget	0001	8,518.74

Budget Uses

Expenditure Budget	0002	8,518.74
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	8,518.74
District Mills	999	1.98
Total Estimated Revenues to Fund Adopted Budget	0004	8,518.74
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	105,000.00

Budget Uses

Expenditure Budget	0002	105,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	24,887.61
Operating Reserve	0961	21,000.00
Unreserved Fund Balance Reappropriated	0970	3,887.61

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	101,112.39
Total Estimated Revenues to Fund Adopted Budget	0004	105,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	3,908.53

Budget Uses

Expenditure Budget	0002	3,908.53
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,402.58
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,402.58
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	505.95
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,908.53
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	18,598.31

Budget Uses

Expenditure Budget	0002	18,598.31
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	18,598.31
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	18,598.31

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	18,598.31
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

25 Lewis & Clark

0503 Augusta H S

Submit ID: 0503-17327248

61 Building Reserve Fund

Adopted Budget	0001	143,390.66

Budget Uses

Expenditure Budget	0002	143,390.66
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	93,390.66
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	93,390.66
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	50,000.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	50,000.00
District Mills		999	11.63
Building Reserve Voted Mills		0134	11.63
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	143,390.66

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/02/2023	500,000.00	10	612	100,000.00	50,000.00	50,000.00
Total						50,000.00

Budget Report
FY 2026

39 Powell

0720 Avon Elem

Submit ID: 0720-25549313

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 29	N/A	1,437,883

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Mandi Montgomery

(Signature) (Date)

Chairperson, School Trustees: Heather Quigley

(Signature) (Date)

County Superintendent: Kerry Glisson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026
39 Powell
0720 Avon Elem

Submit ID: 0720-25549313

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	242,196.00	23,035.14	10%	9.51%	0.00	197,743.69	44,452.31	30.92
10 Transportation	35,000.00	0.00	20%	0.00%	0.00	21,597.87	13,402.13	9.32
11 Bus Depreciation Reserve	109,490.44	0.00	N/A	0.00%	101,150.44	0.00	8,340.00	5.80
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	40,000.00	0.00	20%	0.00%	0.00	40,000.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	2,358.33	0.00	N/A	0.00%	2,163.34	194.99	0.00	0.00
29 Flexibility	11,306.27	0.00	N/A	0.00%	11,306.27	0.00	0.00	0.00
61 Building Reserve	61,330.85	0.00	N/A	0.00%	18,110.85	34,576.00	8,644.00	6.01
Total of All Funds	501,681.89	23,035.14			132,730.90	294,112.55	74,838.44	52.05

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

Budget Report
FY 2026

39 Powell

0720 Avon Elem

Submit ID: 0720-25549313

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 AVON K-8 29 *

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

A.	Direct State Aid	(I-A)	111,318.56
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	15,132.00
D.	At Risk Student	(I-D)	2,203.16
E.	Indian Education For All	(I-E)	735.73
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	704.41
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	6,130.09
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,526.84
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	1,957.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	28
B.	BASE Budget Limit	(II-B)	206,280.79
C.	Maximum Budget Limit	(II-C)	256,935.21
D.	Over-BASE Levy As Submitted on Budget	(II-D)	15,000.00
E.	Adopted Budget	(II-E)	221,280.79

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	227,196.00
H.	Maximum Budget Limit	(II-H)	281,597.12
I.	Highest Budget Without a Vote	(II-I)	242,196.00
J.	Highest Budget	(II-J)	281,597.12
K.	Highest Voted Amount	(II-K)	39,401.12
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	242,196.00

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

A.	Operating Reserve (961)	(III-A)		23,035.14
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		23,035.14

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		242,196.00
	1. BASE Budget Limit	(V-A1)	227,196.00	
	2. Over-BASE Budget	(V-A2)	15,000.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		111,318.56
	1. Direct State Aid Paid By State	(V-B1)	111,318.56	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		15,132.00
D.	At Risk Student	(V-D)		2,203.16
E.	Indian Education For All	(V-E)		735.73
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		704.41
H.	Special Education Allowable Cost Payment	(V-H)		6,130.09
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		9,130.85
	1. Actual Non-Levy Revenue	(V-J1)	105.47	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	9,025.38	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		81,841.20
	1. State - Guaranteed Tax Base Aid	(V-L1)	52,388.89	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	29,452.31	
M.	**Subtotal of BASE Budget Revenue	(V-M)		227,196.00

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		15,000.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		15,000.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		20.49
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		10.43
	1. District Property Tax Levy Mills	(V-U1)	10.43	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		30.92

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
39 Powell

0720 Avon Elem

Submit ID: 0720-25549313

01 General Fund

Adopted Budget	0001	242,196.00

Budget Uses

Expenditure Budget	0002	242,196.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	111,318.56
Quality Educator	3111	15,132.00
At Risk Student	3112	2,203.16
Indian Education For All	3113	735.73
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	6,130.09
Data For Achievement	3116	704.41
State - Guaranteed Tax Base Aid	3120	52,388.89

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	105.47
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	9,025.38
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00	
BASE Levy	1110(b)	29,452.31	
Over-BASE Levy	1110(c)	15,000.00	
District Tax Levy		1110	44,452.31
Total Estimated Revenues to Fund Adopted Budget		0004	242,196.00
Estimated Revenues Exceeding Adopted Budget		0004a	0.00

10 Transportation Fund

Adopted Budget	0001	35,000.00

Budget Uses

Expenditure Budget	0002	35,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	19,634.42
Contingency	0006	1,963.44
Over-Schedule	0011	13,402.14
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	5,399.46
State - On-Schedule Transportation Reimbursement	3210	16,198.41
District Tax Levy	1110	13,402.13
District Mills	999	9.32
Total Estimated Revenues to Fund Adopted Budget	0004	35,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	109,490.44

Budget Uses

Expenditure Budget	0002	109,490.44
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	101,150.44
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	101,150.44
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	8,340.00
District Mills	999	5.80
Total Estimated Revenues to Fund Adopted Budget	0004	109,490.44

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Chevrolet	2015	41,700.00	29,880.00	8,340.00	8,340.00
Total					8,340.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	40,000.00

Budget Uses

Expenditure Budget	0002	40,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	40,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	40,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	2,358.33

Budget Uses

Expenditure Budget	0002	2,358.33
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,163.34
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,163.34
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	194.99
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,358.33
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
39 Powell

0720 Avon Elem

Submit ID: 0720-25549313

29 Flexibility Fund

Adopted Budget	0001	11,306.27

Budget Uses

Expenditure Budget	0002	11,306.27
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	11,306.27
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	11,306.27

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	11,306.27
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

39 Powell

0720 Avon Elem

Submit ID: 0720-25549313

61 Building Reserve Fund

Adopted Budget		0001	61,330.85

Budget Uses

Expenditure Budget		0002	61,330.85
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	18,110.85
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	18,110.85
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	34,576.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	8,644.00	
District Tax Levy		1110	8,644.00
District Mills		999	6.01
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	6.01
Total Estimated Revenues to Fund Adopted Budget		0004	61,330.85

Budget Report
FY 2026

14 Fergus

1218 Ayers Elem

Submit ID: 1218-41576367

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	13	N/A	152,214

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Edward Stahl

(Signature) (Date)

Chairperson, School Trustees: Bill Stahl

(Signature) (Date)

County Superintendent: Rhonda Long

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

14 Fergus

1218 Ayers Elem

Submit ID: 1218-41576367

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	136,007.36	6,705.44	10%	4.93%	0.00	131,880.22	4,127.14	27.16
10 Transportation	298.44	0.00	20%	0.00%	298.44	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	14,000.00	0.00	20%	0.00%	3,120.51	10,879.49		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	116.73	0.00	N/A	0.00%	0.00	116.73	0.00	0.00
29 Flexibility	0.37	0.00	N/A	0.00%	0.37	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	150,422.90	6,705.44			3,419.32	142,876.44	4,127.14	27.16

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

Budget Report
FY 2026

14 Fergus

1218 Ayers Elem

Submit ID: 1218-41576367

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 AYERS K-8 13

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

A.	Direct State Aid	(I-A)	64,888.49
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	15,139.57
D.	At Risk Student	(I-D)	1,159.42
E.	Indian Education For All	(I-E)	0.00
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	315.77
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	2,126.80
I.	State Special Education Related-Services Payment To Coop	(I-I)	708.89
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	1,750.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	11
B.	BASE Budget Limit	(II-B)	110,735.24
C.	Maximum Budget Limit	(II-C)	137,216.35
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	110,735.24

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	136,007.36
H.	Maximum Budget Limit	(II-H)	166,875.04
I.	Highest Budget Without a Vote	(II-I)	136,007.36
J.	Highest Budget	(II-J)	166,875.04
K.	Highest Voted Amount	(II-K)	30,867.68
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	136,007.36

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

A.	Operating Reserve (961)	(III-A)		6,705.44
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		6,705.44

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		136,007.36
1.	BASE Budget Limit	(V-A1)	136,007.36	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		64,888.49
1.	Direct State Aid Paid By State	(V-B1)	64,888.49	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		15,139.57
D.	At Risk Student	(V-D)		1,159.42
E.	Indian Education For All	(V-E)		0.00
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		315.77
H.	Special Education Allowable Cost Payment	(V-H)		2,126.80
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		720.17
1.	Actual Non-Levy Revenue	(V-J1)	720.17	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		51,657.14
1.	State - Guaranteed Tax Base Aid	(V-L1)	47,530.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	4,127.14	
M.	**Subtotal of BASE Budget Revenue	(V-M)		136,007.36

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		27.16
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
	1. District Property Tax Levy Mills	(V-U1)	0.00	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		27.16

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	136,007.36

Budget Uses

Expenditure Budget	0002	136,007.36
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	64,888.49
Quality Educator	3111	15,139.57
At Risk Student	3112	1,159.42
Indian Education For All	3113	0.00
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	2,126.80
Data For Achievement	3116	315.77
State - Guaranteed Tax Base Aid	3120	47,530.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	720.17
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	4,127.14		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	4,127.14
Total Estimated Revenues to Fund Adopted Budget			0004	136,007.36
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2026

14 Fergus

1218 Ayers Elem

Submit ID: 1218-41576367

10 Transportation Fund

Adopted Budget	0001	298.44

Budget Uses

Expenditure Budget	0002	298.44
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	298.44
Fund Balance for Budget	TFS48	298.44
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	298.44

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	298.44
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

14 Fergus

1218 Ayers Elem

Submit ID: 1218-41576367

14 Retirement Fund

Adopted Budget	0001	14,000.00

Budget Uses

Expenditure Budget	0002	14,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,120.51
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,120.51

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	10,879.49
Total Estimated Revenues to Fund Adopted Budget	0004	14,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	116.73

Budget Uses

Expenditure Budget	0002	116.73
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	116.73
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	116.73
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.37

Budget Uses

Expenditure Budget	0002	0.37
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.37
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.37

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.37
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

14 Fergus

1218 Ayers Elem

Submit ID: 1218-41576367

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

14 Fergus

1218 Ayers Elem

Submit ID: 1218-41576367

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No

Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00

District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2026

43 Roosevelt

Submit ID: 0785-52698588

0785 Bainville K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	137	49	6,790,257

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Kt Northington

(Signature) (Date)

Chairperson, School Trustees: Dana Berwick

(Signature) (Date)

County Superintendent: Erika Fyfe

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

43 Roosevelt

Submit ID: 0785-52698588

0785 Bainville K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,150,159.25	10,000.00	10%	0.47%	162,376.26	1,683,596.50	304,186.49	44.80
10 Transportation	350,000.00	70,000.00	20%	20.00%	107,892.82	118,281.24	123,825.94	18.24
11 Bus Depreciation Reserve	658,226.20	0.00	N/A	0.00%	368,130.20	200,000.00	90,096.00	13.27
13 Tuition	40,000.00		N/A		33,000.00	0.00	7,000.00	1.03
14 Retirement	500,000.00	100,000.00	20%	20.00%	63,335.23	436,664.77		
17 Adult Education	34,537.96	0.00	35%	0.00%	34,537.96	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	200,000.00	0.00	N/A	0.00%	62,266.60	117,733.40	20,000.00	2.95
29 Flexibility	1,511,881.77	250,000.00	N/A	16.54%	298,692.03	1,213,189.74	0.00	0.00
61 Building Reserve	1,314,875.29	300,000.00	N/A	22.82%	368,680.58	946,194.71	0.00	0.00
Total of All Funds	6,759,680.47	730,000.00			1,498,911.68	4,715,660.36	545,108.43	80.29

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

Budget Report
FY 2026

43 Roosevelt

Submit ID: 0785-52698588

0785 Bainville K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	BAINVILLE K-6	108
M1	BAINVILLE 7-8	29
H1	BAINVILLE HS 9-12	49

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

A.	Direct State Aid	(I-A)	847,041.04
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	154,724.70
D.	At Risk Student	(I-D)	1,895.35
E.	Indian Education For All	(I-E)	4,718.82
F.	American Indian Achievement Gap	(I-F)	2,988.00
G.	Data For Achievement	(I-G)	4,517.94
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	38,112.73
I.	State Special Education Related-Services Payment To Coop	(I-I)	10,142.58
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	9,232.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	14,377.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	176
B.	BASE Budget Limit	(II-B)	1,604,965.81
C.	Maximum Budget Limit	(II-C)	2,006,589.35
D.	Over-BASE Levy As Submitted on Budget	(II-D)	135,734.67
E.	Adopted Budget	(II-E)	2,006,589.35

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,742,216.78
H.	Maximum Budget Limit	(II-H)	2,150,159.25
I.	Highest Budget Without a Vote	(II-I)	2,150,159.25
J.	Highest Budget	(II-J)	2,150,159.25
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,150,159.25

Budget Report
FY 2026

43 Roosevelt

Submit ID: 0785-52698588

0785 Bainville K-12 Schools

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

A.	Operating Reserve (961)	(III-A)		10,000.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		162,376.26
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	162,376.26	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		172,376.26

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		**Elementary**	**High School**	**K-12**
A.	Special Education Allowable Costs	27,711.29	10,401.44	38,112.73
B.	Special Education RSBG to Coop	7,470.61	2,671.97	10,142.58
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	14,072.76	5,229.36	19,302.12

Proration of BASE Budget to Elementary and High School Programs:		**Elementary**	**High School**	**K-12**
E.	100% Of Basic Entitlement	182,198.00	364,401.00	546,599.00
F.	100% Of Per Student Entitlement	941,402.40	406,945.00	1,348,347.40
		1,123,600.40	771,346.00	1,894,946.40
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	396,630.94	272,285.14	668,916.08
H.	Special Education in BASE@40%	14,072.76	5,229.36	19,302.12
I.	Subsidized BASE Amount	410,703.70	277,514.50	688,218.20
J.	Subsidized BASE Ratio	60%	40%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,150,159.25
1.	BASE Budget Limit	(V-A1)	1,742,216.78	
2.	Over-BASE Budget	(V-A2)	407,942.47	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		847,041.04
1.	Direct State Aid Paid By State	(V-B1)	847,041.04	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		154,724.70
D.	At Risk Student	(V-D)		1,895.35
E.	Indian Education For All	(V-E)		4,718.82
F.	American Indian Achievement Gap	(V-F)		2,988.00
G.	Data For Achievement	(V-G)		4,517.94

H.	Special Education Allowable Cost Payment	(V-H)		38,112.73
I.	Remaining Fund Balance Available	(V-I)		162,376.26
J.	Non-Levy Revenue and Funding Sources	(V-J)		85,537.80
	1. Actual Non-Levy Revenue	(V-J1)	24,971.42	
	2. Anticipated Non-Levy Revenue	(V-J2)	60,566.38	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		440,304.14
	1. State - Guaranteed Tax Base Aid	(V-L1)	271,852.32	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	168,451.82	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,742,216.78

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		272,207.80
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas/Tuition Revenues	(V-O3)	272,207.80	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		135,734.67
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		407,942.47

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		16.49
T.	BASE Mills - High School	(V-T)		8.32
U.	Over-BASE Mills	(V-U)		19.99
	1. District Property Tax Levy Mills	(V-U1)	19.99	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		44.80

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

43 Roosevelt

Submit ID: 0785-52698588

0785 Bainville K-12 Schools

01 General Fund

Adopted Budget	0001	2,150,159.25

Budget Uses

Expenditure Budget	0002	2,150,159.25
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	162,376.26
Direct State Aid	3110	847,041.04
Quality Educator	3111	154,724.70
At Risk Student	3112	1,895.35
Indian Education For All	3113	4,718.82
American Indian Achievement Gap	3114	2,988.00
State Special Education Allowable Cost Payment to Districts	3115	38,112.73
Data For Achievement	3116	4,517.94
State - Guaranteed Tax Base Aid	3120	271,852.32

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	4,315.91
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	20,655.51
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	60,566.38
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	272,207.80
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	168,451.82		
Over-BASE Levy	1110(c)	135,734.67		
District Tax Levy			1110	304,186.49
Total Estimated Revenues to Fund Adopted Budget			0004	2,150,159.25
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	350,000.00

Budget Uses

Expenditure Budget	0002	350,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	107,528.38
Contingency	0006	10,752.84
Over-Schedule	0011	231,718.78
Fund Balance for Budget	TFS48	177,892.82
Operating Reserve	0961	70,000.00
Unreserved Fund Balance Reappropriated	0970	107,892.82

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	29,570.31
State - On-Schedule Transportation Reimbursement	3210	88,710.93
District Tax Levy	1110	123,825.94
District Mills	999	18.24
Total Estimated Revenues to Fund Adopted Budget	0004	350,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	658,226.20

Budget Uses

Expenditure Budget	0002	658,226.20
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	368,130.20
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	368,130.20
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	200,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	90,096.00
District Mills	999	13.27
Total Estimated Revenues to Fund Adopted Budget	0004	658,226.20

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 IC CE	2021	89,635.00	71,708.00	17,927.00	17,927.00
2018 Thomas Freightliner	2020	110,000.00	88,100.00	22,000.00	22,000.00
2021 International Bus	2020	113,995.00	91,287.00	22,799.00	22,799.00
2020 IC CE	2019	107,950.00	86,460.00	21,590.00	21,590.00
2015 Bluebird 1/2 bus--Potato Chip Van Conversion	2016	56,200.00	79,160.00	11,240.00	5,140.00
2016 Bluebird 72 passenger bus	2015	75,200.00	112,160.00	15,040.00	640.00
2014 Bluebird wheelchair lift	2014	82,000.00	123,000.00	N/A	NA
Total					90,096.00

Budget Report
FY 2026

43 Roosevelt

Submit ID: 0785-52698588

0785 Bainville K-12 Schools

13 Tuition Fund

Adopted Budget	0001	40,000.00

Budget Uses

Expenditure Budget	0002	40,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	33,000.00
Unreserved Fund Balance Reappropriated	0970	33,000.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	7,000.00
District Mills	999	1.03
Total Estimated Revenues to Fund Adopted Budget	0004	40,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

43 Roosevelt

Submit ID: 0785-52698588

0785 Bainville K-12 Schools

14 Retirement Fund

Adopted Budget	0001	500,000.00

Budget Uses

Expenditure Budget	0002	500,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	163,335.23
Operating Reserve	0961	100,000.00
Unreserved Fund Balance Reappropriated	0970	63,335.23

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	436,664.77
Total Estimated Revenues to Fund Adopted Budget	0004	500,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	34,537.96

Budget Uses

Expenditure Budget	0002	34,537.96
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	34,537.96
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	34,537.96

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	34,537.96
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	200,000.00

Budget Uses

Expenditure Budget	0002	200,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	62,266.60
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	62,266.60
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	116,238.14
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,495.26
District Tax Levy	1110	20,000.00
District Mills	999	2.95
Total Estimated Revenues to Fund Adopted Budget	0004	200,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	1,511,881.77

Budget Uses

Expenditure Budget	0002	1,511,881.77
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	548,692.03
Operating Reserve	0961	250,000.00
Unreserved Fund Balance Reappropriated	0970	298,692.03

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	1,200,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	13,189.74
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,511,881.77
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

43 Roosevelt

Submit ID: 0785-52698588

0785 Bainville K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	1,314,875.29

Budget Uses

Expenditure Budget		0002	1,314,875.29
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	668,680.58
Operating Reserve		0961	300,000.00
Unreserved Fund Balance Reappropriated		0970	368,680.58
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	946,194.71
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	1,314,875.29

Budget Report
FY 2026

13 Fallon

0244 Baker K-12 Schools

Submit ID: 0244-27012715

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	336	138	48,353,705

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Jennifer Mettler

(Signature) (Date)

Chairperson, School Trustees: Karen Wang

(Signature) (Date)

County Superintendent: Don Schillinger

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

13 Fallon

Submit ID: 0244-27012715

0244 Baker K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	4,685,472.80	143,520.46	10%	3.06%	0.00	2,418,088.63	2,267,384.17	46.90
10 Transportation	477,740.00	43,557.67	20%	9.12%	0.00	92,998.63	384,741.37	7.96
11 Bus Depreciation Reserve	53,169.95	0.00	N/A	0.00%	53,169.95	0.00	0.00	0.00
13 Tuition	125,000.00		N/A		69,231.59	0.00	55,768.41	1.15
14 Retirement	840,000.00	100,000.00	20%	11.90%	125,676.35	714,323.65		
17 Adult Education	150,000.00	52,500.00	35%	35.00%	265,014.64	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	225,000.00	23,362.09	N/A	10.38%	221,750.07	3,249.93	0.00	0.00
29 Flexibility	2,500,000.00	3,442,768.20	N/A	137.71%	2,500,000.00	0.00	0.00	0.00
61 Building Reserve	4,000,000.00	2,279,734.63	N/A	56.99%	4,000,000.00	0.00	0.00	0.00
Total of All Funds	13,056,382.75	6,085,443.05			7,234,842.60	3,228,660.84	2,707,893.95	56.01

50 Debt Service Tax Jurisdiction								
0244	5,000.00	31,631.23	20-9-438	632.62%	5,000.00	0.00	0.00	0.00

Budget Report
FY 2026

13 Fallon

Submit ID: 0244-27012715

0244 Baker K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	BAKER K-6	261
M1	BAKER 7-8	75
H1	BAKER HS 9-12	138

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

A.	Direct State Aid	(I-A)	1,788,302.16
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	347,090.25
D.	At Risk Student	(I-D)	8,218.65
E.	Indian Education For All	(I-E)	12,025.38
F.	American Indian Achievement Gap	(I-F)	2,988.00
G.	Data For Achievement	(I-G)	11,513.46
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	138,556.92
I.	State Special Education Related-Services Payment To Coop	(I-I)	25,847.22
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	475
B.	BASE Budget Limit	(II-B)	3,528,831.33
C.	Maximum Budget Limit	(II-C)	4,402,773.19
D.	Over-BASE Levy As Submitted on Budget	(II-D)	815,849.46
E.	Adopted Budget	(II-E)	4,402,773.19

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,786,695.12
H.	Maximum Budget Limit	(II-H)	4,685,472.80
I.	Highest Budget Without a Vote	(II-I)	4,685,472.80
J.	Highest Budget	(II-J)	4,685,472.80
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	860,492.88
M.	Adopted Budget	(II-M)	4,685,472.80

Budget Report
FY 2026

13 Fallon

Submit ID: 0244-27012715

0244 Baker K-12 Schools

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

A.	Operating Reserve (961)	(III-A)		143,520.46
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		143,520.46

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		**Elementary**	**High School**	**K-12**
A.	Special Education Allowable Costs	99,087.74	39,469.18	138,556.92
B.	Special Education RSBG to Coop	18,322.08	7,525.14	25,847.22
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	46,963.93	18,797.73	65,761.66
Proration of BASE Budget to Elementary and High School Programs:		**Elementary**	**High School**	**K-12**
E.	100% Of Basic Entitlement	182,198.00	364,401.00	546,599.00
F.	100% Of Per Student Entitlement	2,311,057.50	1,143,019.50	3,454,077.00
		2,493,255.50	1,507,420.50	4,000,676.00
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	880,119.19	532,119.44	1,412,238.63
H.	Special Education in BASE@40%	46,963.93	18,797.73	65,761.66
I.	Subsidized BASE Amount	927,083.12	550,917.17	1,478,000.29
J.	Subsidized BASE Ratio	63%	37%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		4,685,472.80
1.	BASE Budget Limit	(V-A1)	3,786,695.12	
2.	Over-BASE Budget	(V-A2)	898,777.68	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,788,302.16
1.	Direct State Aid Paid By State	(V-B1)	1,788,302.16	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		347,090.25
D.	At Risk Student	(V-D)		8,218.65
E.	Indian Education For All	(V-E)		12,025.38
F.	American Indian Achievement Gap	(V-F)		2,988.00
G.	Data For Achievement	(V-G)		11,513.46

H.	Special Education Allowable Cost Payment	(V-H)		138,556.92
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		71,108.81
	1. Actual Non-Levy Revenue	(V-J1)	1,469.25	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	69,639.56	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,406,891.49
	1. State - Guaranteed Tax Base Aid	(V-L1)	0.00	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	1,406,891.49	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,786,695.12

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		38,285.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas/Tuition Revenues	(V-O3)	38,285.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		860,492.68
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		898,777.68

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		18.33
T.	BASE Mills - High School	(V-T)		10.77
U.	Over-BASE Mills	(V-U)		17.80
	1. District Property Tax Levy Mills	(V-U1)	17.80	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		46.90

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
13 Fallon
0244 Baker K-12 Schools

Submit ID: 0244-27012715

01 General Fund

Adopted Budget	0001	4,685,472.80

Budget Uses

Expenditure Budget	0002	4,685,472.80
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,788,302.16
Quality Educator	3111	347,090.25
At Risk Student	3112	8,218.65
Indian Education For All	3113	12,025.38
American Indian Achievement Gap	3114	2,988.00
State Special Education Allowable Cost Payment to Districts	3115	138,556.92
Data For Achievement	3116	11,513.46
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	596.83
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	872.42
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	55,104.56
Tuition from School Districts Outside State	1330	14,535.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	38,285.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	1,406,891.49		
Over-BASE Levy	1110(c)	860,492.68		
District Tax Levy			1110	2,267,384.17
Total Estimated Revenues to Fund Adopted Budget			0004	4,685,472.80
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	477,740.00

Budget Uses

Expenditure Budget	0002	477,740.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	84,544.20
Contingency	0006	8,454.42
Over-Schedule	0011	384,741.38
Fund Balance for Budget	TFS48	43,557.67
Operating Reserve	0961	43,557.67
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	23,249.65
State - On-Schedule Transportation Reimbursement	3210	69,748.98
District Tax Levy	1110	384,741.37
District Mills	999	7.96
Total Estimated Revenues to Fund Adopted Budget	0004	477,740.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	53,169.95

Budget Uses

Expenditure Budget	0002	53,169.95
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	53,169.95
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	53,169.95
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	53,169.95

13 Tuition Fund

Adopted Budget	0001	125,000.00

Budget Uses

Expenditure Budget	0002	125,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	69,231.59
Unreserved Fund Balance Reappropriated	0970	69,231.59

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	55,768.41
District Mills	999	1.15
Total Estimated Revenues to Fund Adopted Budget	0004	125,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	840,000.00

Budget Uses

Expenditure Budget	0002	840,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	225,676.35
Operating Reserve	0961	100,000.00
Unreserved Fund Balance Reappropriated	0970	125,676.35

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	714,323.65
Total Estimated Revenues to Fund Adopted Budget	0004	840,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	150,000.00

Budget Uses

Expenditure Budget	0002	150,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	317,514.64
Operating Reserve	0961	52,500.00
Unreserved Fund Balance Reappropriated	0970	265,014.64

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	150,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	115,014.64

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	225,000.00

Budget Uses

Expenditure Budget	0002	225,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	245,112.16
Operating Reserve	0961	23,362.09
Unreserved Fund Balance Reappropriated	0970	221,750.07
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	3,249.93
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	225,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	2,500,000.00

Budget Uses

Expenditure Budget	0002	2,500,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,942,768.20
Operating Reserve	0961	3,442,768.20
Unreserved Fund Balance Reappropriated	0970	2,500,000.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,500,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

13 Fallon

0244 Baker K-12 Schools

Submit ID: 0244-27012715

50 Debt Service Fund

0244

Taxable Value		48,353,705.00
Adopted Budget	0001	5,000.00

Budget Uses

Expenditure Budget	0002	5,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	36,631.23
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	31,631.23
Unreserved Fund Balance Reappropriated	0970	5,000.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

SIDs

Issue Type		Amount
High School		5,000.00
Total SID Requirements		5,000.00
Total Debt Service Requirements	0002	5,000.00

Budget Report
FY 2026

13 Fallon

Submit ID: 0244-27012715

0244 Baker K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	4,000,000.00

Budget Uses

Expenditure Budget		0002	4,000,000.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	6,279,734.63
Operating Reserve		0961	2,279,734.63
Unreserved Fund Balance Reappropriated		0970	4,000,000.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	4,000,000.00

Budget Report
FY 2026

22 Jefferson

0455 Basin Elem

Submit ID: 0455-63556920

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	0	N/A	1,497,500

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Britton Mann

(Signature) (Date)

Chairperson, School Trustees: Shannon Phillips

(Signature) (Date)

County Superintendent: Sarah Eyer

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

22 Jefferson

0455 Basin Elem

Submit ID: 0455-63556920

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	0.00	0.00	10%	0.00%	0.00	104.71	0.00	0.00
10 Transportation	0.00	0.00	20%	0.00%	0.00	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	0.00	0.00	20%	0.00%	0.00	0.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	165,226.81	0.00	N/A	0.00%	63,093.41	0.00	102,133.40	68.20
28 Technology	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	165,226.81	0.00			63,093.41	104.71	102,133.40	68.20

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

Budget Report
FY 2026

22 Jefferson

0455 Basin Elem

Submit ID: 0455-63556920

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 BASIN K-8 0

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

A.	Direct State Aid	(I-A)	0.00
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	0.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	0.00
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	0.00
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	0.00
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	1,122.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	18
B.	BASE Budget Limit	(II-B)	165,219.06
C.	Maximum Budget Limit	(II-C)	203,677.49
D.	Over-BASE Levy As Submitted on Budget	(II-D)	19,131.39
E.	Adopted Budget	(II-E)	184,350.45

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	0.00
H.	Maximum Budget Limit	(II-H)	0.00
I.	Highest Budget Without a Vote	(II-I)	0.00
J.	Highest Budget	(II-J)	0.00
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	0.00

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

A.	Operating Reserve (961)	(III-A)		0.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		0.00

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		0.00
1.	BASE Budget Limit	(V-A1)	0.00	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		0.00
1.	Direct State Aid Paid By State	(V-B1)	0.00	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		0.00
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		0.00
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		0.00
H.	Special Education Allowable Cost Payment	(V-H)		0.00
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		104.71
1.	Actual Non-Levy Revenue	(V-J1)	104.71	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		0.00
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		0.00

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		104.71
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		104.71

Mill Levies:

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

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	0.00
Quality Educator	3111	0.00
At Risk Student	3112	0.00
Indian Education For All	3113	0.00
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	0.00
Data For Achievement	3116	0.00
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	104.71
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00	
BASE Levy	1110(b)	0.00	
Over-BASE Levy	1110(c)	0.00	
District Tax Levy		1110	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00
Estimated Revenues Exceeding Adopted Budget		0004a	104.71

10 Transportation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

22 Jefferson

0455 Basin Elem

Submit ID: 0455-63556920

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	165,226.81

Budget Uses

Expenditure Budget	0002	165,226.81
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	165,226.81
Fund Balance for Budget	TFS48	63,093.41
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	63,093.41

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	102,133.40
District Mills	999	68.20
Total Estimated Revenues to Fund Adopted Budget	0004	165,226.81
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

22 Jefferson

0455 Basin Elem

Submit ID: 0455-63556920

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No

Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00

District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2026

03 Blaine

0048 Bear Paw Elem

Submit ID: 0048-75109200

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 12	N/A	1,579,160

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Trisha Gruszie

(Signature) (Date)

Chairperson, School Trustees: Merle Young

(Signature) (Date)

County Superintendent: Kendall Harwood

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

03 Blaine

0048 Bear Paw Elem

Submit ID: 0048-75109200

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	141,322.33	5,600.99	10%	3.96%	0.00	89,486.42	51,835.91	32.82
10 Transportation	7,900.20	1,580.04	20%	20.00%	95.69	7,804.51	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	18,000.00	3,600.00	20%	20.00%	5,162.54	12,837.46		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,018.01	500.00	N/A	49.12%	906.91	111.10	0.00	0.00
29 Flexibility	20,000.00	20,900.34	N/A	104.50%	20,000.00	0.00	0.00	0.00
61 Building Reserve	4,000.00	416.65	N/A	10.42%	4,000.00	0.00	0.00	0.00
Total of All Funds	192,240.54	32,598.02			30,165.14	110,239.49	51,835.91	32.82

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

Budget Report
FY 2026

03 Blaine

0048 Bear Paw Elem

Submit ID: 0048-75109200

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 BEAR PAW K-8 12 *

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

A.	Direct State Aid	(I-A)	61,985.85
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	15,132.00
D.	At Risk Student	(I-D)	21.39
E.	Indian Education For All	(I-E)	304.44
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	291.48
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,799.60
I.	State Special Education Related-Services Payment To Coop	(I-I)	599.83
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	388.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	12
B.	BASE Budget Limit	(II-B)	114,659.33
C.	Maximum Budget Limit	(II-C)	142,401.40
D.	Over-BASE Levy As Submitted on Budget	(II-D)	11,877.01
E.	Adopted Budget	(II-E)	126,536.34

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	129,445.32
H.	Maximum Budget Limit	(II-H)	158,019.28
I.	Highest Budget Without a Vote	(II-I)	141,322.33
J.	Highest Budget	(II-J)	158,019.28
K.	Highest Voted Amount	(II-K)	16,696.95
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	141,322.33

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

A.	Operating Reserve (961)	(III-A)		5,600.99
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		5,600.99

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		141,322.33
1.	BASE Budget Limit	(V-A1)	129,445.32	
2.	Over-BASE Budget	(V-A2)	11,877.01	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		61,985.85
1.	Direct State Aid Paid By State	(V-B1)	61,985.85	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		15,132.00
D.	At Risk Student	(V-D)		21.39
E.	Indian Education For All	(V-E)		304.44
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		291.48
H.	Special Education Allowable Cost Payment	(V-H)		1,799.60
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		135.26
1.	Actual Non-Levy Revenue	(V-J1)	135.26	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		49,775.30
1.	State - Guaranteed Tax Base Aid	(V-L1)	9,816.40	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	39,958.90	
M.	**Subtotal of BASE Budget Revenue	(V-M)		129,445.32

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		11,877.01
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		11,877.01

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		25.30
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		7.52
	1. District Property Tax Levy Mills	(V-U1)	7.52	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		32.82

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
03 Blaine
0048 Bear Paw Elem

Submit ID: 0048-75109200

01 General Fund

Adopted Budget	0001	141,322.33

Budget Uses

Expenditure Budget	0002	141,322.33
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	61,985.85
Quality Educator	3111	15,132.00
At Risk Student	3112	21.39
Indian Education For All	3113	304.44
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	1,799.60
Data For Achievement	3116	291.48
State - Guaranteed Tax Base Aid	3120	9,816.40

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	135.26
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	39,958.90		
Over-BASE Levy	1110(c)	11,877.01		
District Tax Levy			1110	51,835.91
Total Estimated Revenues to Fund Adopted Budget			0004	141,322.33
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	7,900.20

Budget Uses

Expenditure Budget	0002	7,900.20
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	7,182.00
Contingency	0006	718.20
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	1,675.73
Operating Reserve	0961	1,580.04
Unreserved Fund Balance Reappropriated	0970	95.69

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	1,879.36
State - On-Schedule Transportation Reimbursement	3210	5,925.15
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,900.20
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

03 Blaine

0048 Bear Paw Elem

Submit ID: 0048-75109200

14 Retirement Fund

Adopted Budget	0001	18,000.00

Budget Uses

Expenditure Budget	0002	18,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,762.54
Operating Reserve	0961	3,600.00
Unreserved Fund Balance Reappropriated	0970	5,162.54

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	12,837.46
Total Estimated Revenues to Fund Adopted Budget	0004	18,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
03 Blaine
0048 Bear Paw Elem

Submit ID: 0048-75109200

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,018.01

Budget Uses

Expenditure Budget	0002	1,018.01
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,406.91
Operating Reserve	0961	500.00
Unreserved Fund Balance Reappropriated	0970	906.91
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	111.10
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,018.01
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
03 Blaine
0048 Bear Paw Elem

Submit ID: 0048-75109200

29 Flexibility Fund

Adopted Budget	0001	20,000.00

Budget Uses

Expenditure Budget	0002	20,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	40,900.34
Operating Reserve	0961	20,900.34
Unreserved Fund Balance Reappropriated	0970	20,000.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	20,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

03 Blaine

0048 Bear Paw Elem

Submit ID: 0048-75109200

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

03 Blaine

0048 Bear Paw Elem

Submit ID: 0048-75109200

61 Building Reserve Fund

Adopted Budget	0001	4,000.00

Budget Uses

Expenditure Budget	0002	4,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	4,416.65
Operating Reserve	0961	416.65
Unreserved Fund Balance Reappropriated	0970	4,000.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,000.00

Budget Report
FY 2026

01 Beaverhead

Submit ID: 0006-94150710

0006 Beaverhead County H S

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	348	28,754,525

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Susanne Valach

(Signature) (Date)

Chairperson, School Trustees: Gary Love

(Signature) (Date)

County Superintendent: Mike Miller

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

01 Beaverhead

Submit ID: 0006-94150710

0006 Beaverhead County H S

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,601,533.86	324,851.69	10%	9.02%	0.00	2,535,589.74	1,065,944.12	37.06
10 Transportation	1,078,100.00	68,249.21	20%	6.33%	0.00	544,175.00	533,925.00	18.57
11 Bus Depreciation Reserve	1,390,418.47	0.00	N/A	0.00%	1,255,523.42	0.00	134,895.05	4.69
13 Tuition	94,112.49		N/A		587.12	0.00	93,525.37	3.25
14 Retirement	601,100.00	120,220.00	20%	20.00%	37,915.60	563,184.40		
17 Adult Education	51,691.49	0.00	35%	0.00%	51,691.49	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	57,515.81	0.00	N/A	0.00%	3,002.11	4,513.70	50,000.00	1.74
29 Flexibility	347,143.89	0.00	N/A	0.00%	253,417.36	93,726.53	0.00	0.00
61 Building Reserve	459,029.41	0.00	N/A	0.00%	378,894.42	55,202.53	24,932.46	0.87
Total of All Funds	7,680,645.42	513,320.90			1,981,031.52	3,796,391.90	1,903,222.00	66.18

50 Debt Service								
Tax Jurisdiction								
Series 2017	701,300.00	0.00	20-9-438	0.00%	43,480.81	0.00	657,819.19	22.88

Budget Report
FY 2026

01 Beaverhead

Submit ID: 0006-94150710

0006 Beaverhead County H S

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 BEAVERHEAD CO HS 9-12 348 *

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

A.	Direct State Aid	(I-A)	1,443,152.02
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	214,496.10
D.	At Risk Student	(I-D)	5,562.69
E.	Indian Education For All	(I-E)	8,828.76
F.	American Indian Achievement Gap	(I-F)	2,739.00
G.	Data For Achievement	(I-G)	8,452.92
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	75,691.11
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	51,723.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	349
B.	BASE Budget Limit	(II-B)	2,736,567.97
C.	Maximum Budget Limit	(II-C)	3,409,232.41
D.	Over-BASE Levy As Submitted on Budget	(II-D)	672,664.44
E.	Adopted Budget	(II-E)	3,409,232.41

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,928,869.42
H.	Maximum Budget Limit	(II-H)	3,655,103.59
I.	Highest Budget Without a Vote	(II-I)	3,601,533.86
J.	Highest Budget	(II-J)	3,655,103.59
K.	Highest Voted Amount	(II-K)	53,569.73
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,601,533.86

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

A.	Operating Reserve (961)	(III-A)		324,851.69
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		324,851.69

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,601,533.86
1.	BASE Budget Limit	(V-A1)	2,928,869.42	
2.	Over-BASE Budget	(V-A2)	672,664.44	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,443,152.02
1.	Direct State Aid Paid By State	(V-B1)	1,443,152.02	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		214,496.10
D.	At Risk Student	(V-D)		5,562.69
E.	Indian Education For All	(V-E)		8,828.76
F.	American Indian Achievement Gap	(V-F)		2,739.00
G.	Data For Achievement	(V-G)		8,452.92
H.	Special Education Allowable Cost Payment	(V-H)		75,691.11
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		33,924.86
1.	Actual Non-Levy Revenue	(V-J1)	14,165.62	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	19,759.24	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,136,021.96
1.	State - Guaranteed Tax Base Aid	(V-L1)	742,742.28	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	393,279.68	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,928,869.42

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		672,664.44
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		672,664.44

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		13.67
U.	Over-BASE Mills	(V-U)		23.39
	1. District Property Tax Levy Mills	(V-U1)	23.39	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		37.06

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

01 Beaverhead

Submit ID: 0006-94150710

0006 Beaverhead County H S

01 General Fund

Adopted Budget	0001	3,601,533.86

Budget Uses

Expenditure Budget	0002	3,601,533.86
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,443,152.02
Quality Educator	3111	214,496.10
At Risk Student	3112	5,562.69
Indian Education For All	3113	8,828.76
American Indian Achievement Gap	3114	2,739.00
State Special Education Allowable Cost Payment to Districts	3115	75,691.11
Data For Achievement	3116	8,452.92
State - Guaranteed Tax Base Aid	3120	742,742.28

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	14,165.62
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	19,759.24
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	393,279.68		
Over-BASE Levy	1110(c)	672,664.44		
District Tax Levy			1110	1,065,944.12
Total Estimated Revenues to Fund Adopted Budget			0004	3,601,533.86
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	1,078,100.00

Budget Uses

Expenditure Budget	0002	1,078,100.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	514,175.00
Contingency	0006	0.00
Over-Schedule	0011	563,925.00
Fund Balance for Budget	TFS48	68,249.21
Operating Reserve	0961	68,249.21
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	30,000.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	128,543.75
State - On-Schedule Transportation Reimbursement	3210	385,631.25
District Tax Levy	1110	533,925.00
District Mills	999	18.57
Total Estimated Revenues to Fund Adopted Budget	0004	1,078,100.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	1,390,418.47

Budget Uses

Expenditure Budget	0002	1,390,418.47
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,255,523.42
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,255,523.42
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	134,895.05
District Mills	999	4.69
Total Estimated Revenues to Fund Adopted Budget	0004	1,390,418.47

Budget Report
FY 2026

01 Beaverhead

Submit ID: 0006-94150710

0006 Beaverhead County H S

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2024 IC 3000 BUS	2024	144,067.78	0.00	28,813.56	0.00
2024 IC 3000 BUS 2	2024	144,067.78	0.00	28,813.56	0.00
2021 IC Integrated Bus	2021	133,901.81	0.00	26,780.36	0.00
2022 Blue Bird T3 RE 4006A	2021	171,500.00	0.00	34,300.00	0.00
2021 Blue Bird T3 RE 3802S	2020	128,750.00	0.00	25,750.00	0.00
2020 Blue Bird T3 RE 4006S	2019	125,500.00	0.00	25,100.00	0.00
ICRP 300	2018	128,814.20	0.00	25,762.84	0.00
ICRP 300 MODEL	2018	115,814.20	23,162.84	23,162.84	0.00
2016 IC BUS MODEL 3000	2016	96,637.14	67,982.29	19,327.43	0.00
2016 IC CES BUS MODEL 3000	2016	96,637.00	31,327.40	19,327.40	19,327.40
2015 Int'l 77 pass Bus	2015	95,373.10	95,373.10	19,074.62	19,074.62
72 Pass Blue Bird Bus	2015	95,500.00	64,300.00	19,100.00	19,100.00
'14 In't Bus 60 Passenger	2014	89,600.48	134,400.72	N/A	NA
2014 iNT'L tRAVEL bUS	2014	144,509.45	101,705.67	28,901.89	28,901.89
'13 INT; BUS	2013	114,515.89	171,773.84	N/A	NA
2013 INTL BUS	2013	114,515.89	171,773.84	N/A	NA
2012 IC HANDICAP 35 PASS BUS	2011	91,593.19	137,389.79	N/A	NA
2012 IC TRAVEL BUS 84 PASS	2011	112,368.05	157,313.27	22,473.61	11,238.81
2009 INTL 84 PASSENGER BUS	2010	99,698.27	139,577.55	19,939.65	9,969.86
2010 INTL TRAVEL BUS 45 PASSENGER	2010	136,412.35	136,412.35	27,282.47	27,282.47
07 INTL BUS 84 PASS	2007	85,750.00	128,625.00	N/A	NA
06 Bluebird bus	2006	128,903.00	193,354.50	N/A	NA
2005 66 pass. Blue Bird Spec Ed equipped	2005	90,218.00	135,327.00	N/A	NA
2003 60 pass Blue Bird	2003	90,500.00	135,750.00	N/A	NA
2002 Blue Bird 2	2002	79,900.00	119,850.00	N/A	NA
Total					134,895.05

Budget Report
FY 2026

01 Beaverhead

Submit ID: 0006-94150710

0006 Beaverhead County H S

13 Tuition Fund

Adopted Budget	0001	94,112.49

Budget Uses

Expenditure Budget	0002	94,112.49
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	587.12
Unreserved Fund Balance Reappropriated	0970	587.12

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	93,525.37
District Mills	999	3.25
Total Estimated Revenues to Fund Adopted Budget	0004	94,112.49
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	601,100.00

Budget Uses

Expenditure Budget	0002	601,100.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	158,135.60
Operating Reserve	0961	120,220.00
Unreserved Fund Balance Reappropriated	0970	37,915.60

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	563,184.40
Total Estimated Revenues to Fund Adopted Budget	0004	601,100.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	51,691.49

Budget Uses

Expenditure Budget	0002	51,691.49
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	51,691.49
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	51,691.49

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	51,691.49
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	57,515.81

Budget Uses

Expenditure Budget	0002	57,515.81
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,002.11
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,002.11
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	2,000.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,513.70
District Tax Levy	1110	50,000.00
District Mills	999	1.74
Total Estimated Revenues to Fund Adopted Budget	0004	57,515.81
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
01 Beaverhead

Submit ID: 0006-94150710

0006 Beaverhead County H S

29 Flexibility Fund

Adopted Budget	0001	347,143.89

Budget Uses

Expenditure Budget	0002	347,143.89
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	253,417.36
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	253,417.36

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	5,000.00
Other Revenue from Local Sources	1900	60,000.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	28,726.53
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	347,143.89
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

01 Beaverhead

Submit ID: 0006-94150710

0006 Beaverhead County H S

50 Debt Service Fund

Series 2017

Taxable Value		28,754,525.00
Adopted Budget	0001	701,300.00

Budget Uses

Expenditure Budget	0002	701,300.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	43,480.81
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	43,480.81
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	657,819.19
Jurisdiction Mills	999	22.88
Total Estimated Revenues to Fund Adopted Budget	0004	701,300.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
High School Bond	05/04/2017	06/30/2037	9,300,000.00	6,165,000.00	455,000.00	245,800.00	500.00
Total Bond Requirements							701,300.00
Total Debt Service Requirements						0002	701,300.00

Budget Report
FY 2026

01 Beaverhead

Submit ID: 0006-94150710

0006 Beaverhead County H S

61 Building Reserve Fund

Adopted Budget		0001	459,029.41

Budget Uses

Expenditure Budget		0002	459,029.41
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	378,894.42
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	378,894.42
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	55,202.53
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	24,932.46	
District Tax Levy		1110	24,932.46
District Mills		999	0.87
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.87
Total Estimated Revenues to Fund Adopted Budget		0004	459,029.41

Budget Report
FY 2026

05 Carbon

0076 Belfry K-12 Schools

Submit ID: 0076-61993751

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 44	17	4,986,991

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Beth Pulse

(Signature) (Date)

Chairperson, School Trustees: Carly Shipp

(Signature) (Date)

County Superintendent: Leah Niemi

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026
05 Carbon
0076 Belfry K-12 Schools

Submit ID: 0076-61993751

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,163,460.83	113,241.99	10%	9.73%	0.00	862,033.15	301,427.68	60.45
10 Transportation	90,122.75	18,024.55	20%	20.00%	32,533.14	57,381.96	207.65	0.04
11 Bus Depreciation Reserve	469,345.64	0.00	N/A	0.00%	418,990.40	0.00	50,355.24	10.10
13 Tuition	104,277.56		N/A		29,579.22	0.00	74,698.34	14.98
14 Retirement	202,753.31	40,550.66	20%	20.00%	16,997.85	185,755.46		
17 Adult Education	9,811.91	0.00	35%	0.00%	9,811.91	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	4,777.68	0.00	N/A	0.00%	3,992.20	785.48	0.00	0.00
29 Flexibility	1,001,877.38	0.00	N/A	0.00%	1,001,877.38	0.00	0.00	0.00
61 Building Reserve	240,803.40	0.00	N/A	0.00%	153,558.40	40,000.00	47,245.00	9.47
Total of All Funds	3,287,230.46	171,817.20			1,667,340.50	1,145,956.05	473,933.91	95.04

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

Budget Report
FY 2026
05 Carbon
0076 Belfry K-12 Schools

Submit ID: 0076-61993751

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	BELFRY K-6	34 *
M1	BELFRY 7-8	10 *
H1	BELFRY HS 9-12	17

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

A.	Direct State Aid	(I-A)	443,343.22
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	98,358.00
D.	At Risk Student	(I-D)	6,324.15
E.	Indian Education For All	(I-E)	1,547.57
F.	American Indian Achievement Gap	(I-F)	249.00
G.	Data For Achievement	(I-G)	1,481.69
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	8,998.00
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,999.15
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	2,642.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	8,410.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	63
B.	BASE Budget Limit	(II-B)	850,526.28
C.	Maximum Budget Limit	(II-C)	1,053,611.70
D.	Over-BASE Levy As Submitted on Budget	(II-D)	99,273.09
E.	Adopted Budget	(II-E)	1,102,062.14

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	915,212.71
H.	Maximum Budget Limit	(II-H)	1,133,775.85
I.	Highest Budget Without a Vote	(II-I)	1,163,460.83
J.	Highest Budget	(II-J)	1,163,460.83
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,163,460.83

Budget Report
FY 2026
05 Carbon
0076 Belfry K-12 Schools

Submit ID: 0076-61993751

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

A.	Operating Reserve (961)	(III-A)			113,241.99
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			113,241.99

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	6,216.80	2,781.20	8,998.00
B.	Special Education RSBG to Coop	2,072.14	927.01	2,999.15
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	3,315.58	1,483.28	4,798.86

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	182,198.00	364,401.00	546,599.00
F.	100% Of Per Student Entitlement	303,899.30	141,321.00	445,220.30
		486,097.30	505,722.00	991,819.30
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	171,592.35	178,519.87	350,112.21
H.	Special Education in BASE@40%	3,315.58	1,483.28	4,798.86
I.	Subsidized BASE Amount	174,907.93	180,003.15	354,911.07
J.	Subsidized BASE Ratio	49%	51%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,163,460.83
	1. BASE Budget Limit	(V-A1)	915,212.71	
	2. Over-BASE Budget	(V-A2)	248,248.12	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		443,343.22
	1. Direct State Aid Paid By State	(V-B1)	443,343.22	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		98,358.00
D.	At Risk Student	(V-D)		6,324.15
E.	Indian Education For All	(V-E)		1,547.57
F.	American Indian Achievement Gap	(V-F)		249.00
G.	Data For Achievement	(V-G)		1,481.69

H.	Special Education Allowable Cost Payment	(V-H)		8,998.00
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		10,057.77
	1. Actual Non-Levy Revenue	(V-J1)	10,057.77	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		344,853.31
	1. State - Guaranteed Tax Base Aid	(V-L1)	142,698.72	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	202,154.59	
M.	**Subtotal of BASE Budget Revenue	(V-M)		915,212.71

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		148,975.03
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas/Tuition Revenues	(V-O3)	148,975.03	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		99,273.09
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		248,248.12

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.97
T.	BASE Mills - High School	(V-T)		16.57
U.	Over-BASE Mills	(V-U)		19.91
	1. District Property Tax Levy Mills	(V-U1)	19.91	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		60.45

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
05 Carbon
0076 Belfry K-12 Schools

Submit ID: 0076-61993751

01 General Fund

Adopted Budget	0001	1,163,460.83

Budget Uses

Expenditure Budget	0002	1,163,460.83
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	443,343.22
Quality Educator	3111	98,358.00
At Risk Student	3112	6,324.15
Indian Education For All	3113	1,547.57
American Indian Achievement Gap	3114	249.00
State Special Education Allowable Cost Payment to Districts	3115	8,998.00
Data For Achievement	3116	1,481.69
State - Guaranteed Tax Base Aid	3120	142,698.72

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	9,156.35
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	901.42
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	148,975.03
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	202,154.59		
Over-BASE Levy	1110(c)	99,273.09		
District Tax Levy			1110	301,427.68
Total Estimated Revenues to Fund Adopted Budget			0004	1,163,460.83
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	90,122.75

Budget Uses

Expenditure Budget	0002	90,122.75
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	52,165.41
Contingency	0006	5,216.54
Over-Schedule	0011	32,740.80
Fund Balance for Budget	TFS48	50,557.69
Operating Reserve	0961	18,024.55
Unreserved Fund Balance Reappropriated	0970	32,533.14

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	14,345.49
State - On-Schedule Transportation Reimbursement	3210	43,036.47
District Tax Levy	1110	207.65
District Mills	999	0.04
Total Estimated Revenues to Fund Adopted Budget	0004	90,122.75
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
05 Carbon

Submit ID: 0076-61993751

0076 Belfry K-12 Schools

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	469,345.64

Budget Uses

Expenditure Budget	0002	469,345.64
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	418,990.40
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	418,990.40
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	50,355.24
District Mills	999	10.10
Total Estimated Revenues to Fund Adopted Budget	0004	469,345.64

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2020 Bluebird Vision 48 passenger	2019	94,750.00	113,700.00	18,950.00	18,950.00
2017 IC CE 54 passenger	2016	86,585.19	103,902.24	17,317.04	17,317.04
2015 Thomas 30 passenger	2015	48,560.00	67,984.00	9,712.00	4,856.00
2015 Thomas 60 passenger	2015	92,322.00	129,250.80	18,464.40	9,232.20
Total					50,355.24

Budget Report
FY 2026
05 Carbon
0076 Belfry K-12 Schools

Submit ID: 0076-61993751

13 Tuition Fund

Adopted Budget	0001	104,277.56

Budget Uses

Expenditure Budget	0002	104,277.56
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	29,579.22
Unreserved Fund Balance Reappropriated	0970	29,579.22

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	74,698.34
District Mills	999	14.98
Total Estimated Revenues to Fund Adopted Budget	0004	104,277.56
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
05 Carbon
0076 Belfry K-12 Schools

Submit ID: 0076-61993751

14 Retirement Fund

Adopted Budget	0001	202,753.31

Budget Uses

Expenditure Budget	0002	202,753.31
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	57,548.51
Operating Reserve	0961	40,550.66
Unreserved Fund Balance Reappropriated	0970	16,997.85

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	185,755.46
Total Estimated Revenues to Fund Adopted Budget	0004	202,753.31
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
05 Carbon
0076 Belfry K-12 Schools

Submit ID: 0076-61993751

17 Adult Education Fund

Adopted Budget	0001	9,811.91

Budget Uses

Expenditure Budget	0002	9,811.91
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,811.91
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	9,811.91

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	9,811.91
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	4,777.68

Budget Uses

Expenditure Budget	0002	4,777.68
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,992.20
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,992.20
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	785.48
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,777.68
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
05 Carbon
0076 Belfry K-12 Schools

Submit ID: 0076-61993751

29 Flexibility Fund

Adopted Budget	0001	1,001,877.38

Budget Uses

Expenditure Budget	0002	1,001,877.38
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,001,877.38
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,001,877.38

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,001,877.38
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
05 Carbon

Submit ID: 0076-61993751

0076 Belfry K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	240,803.40

Budget Uses

Expenditure Budget		0002	240,803.40
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	153,558.40
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	153,558.40
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	40,000.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	47,245.00	
District Tax Levy		1110	47,245.00
District Mills		999	9.47
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	9.47
Total Estimated Revenues to Fund Adopted Budget		0004	240,803.40

Budget Report
FY 2026

16 Gallatin

0368 Belgrade Elem

Submit ID: 0368-52430741

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 2,390	N/A	102,746,983

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Carrie Fisher

(Signature) (Date)

Chairperson, School Trustees: Steve Garvert

(Signature) (Date)

County Superintendent: John Nielson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

16 Gallatin

0368 Belgrade Elem

Submit ID: 0368-52430741

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	19,150,486.94	1,919,952.05	10%	10.03%	0.00	13,080,460.86	6,070,026.08	59.08
10 Transportation	1,800,000.00	360,000.00	20%	20.00%	385,613.75	628,268.36	786,117.89	7.65
11 Bus Depreciation Reserve	2,794,626.50	0.00	N/A	0.00%	2,254,404.40	0.00	540,222.10	5.26
13 Tuition	512,530.89		N/A		284,864.05	0.00	227,666.84	2.22
14 Retirement	2,800,000.00	560,000.00	20%	20.00%	479,672.77	2,320,327.23		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	445,620.68	0.00	N/A	0.00%	369,738.55	13,382.13	62,500.00	0.61
29 Flexibility	756,463.52	0.00	N/A	0.00%	722,917.94	33,545.58	0.00	0.00
61 Building Reserve	5,335,875.28	0.00	N/A	0.00%	4,517,204.30	150,541.47	668,129.51	6.51
Total of All Funds	33,595,603.81	2,839,952.05			9,014,415.76	16,226,525.63	8,354,662.42	81.33

50 Debt Service Tax Jurisdiction								
1	3,096,244.38	0.00	20-9-438	0.00%	40,431.50	0.00	3,055,812.88	29.74

Budget Report
FY 2026

16 Gallatin

0368 Belgrade Elem

Submit ID: 0368-52430741

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	BELGRADE K-6	1,867 *
M1	BELGRADE 7-8	523 *

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

A.	Direct State Aid	(I-A)	7,384,030.50
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	1,376,338.63
D.	At Risk Student	(I-D)	46,352.74
E.	Indian Education For All	(I-E)	60,634.30
F.	American Indian Achievement Gap	(I-F)	16,932.00
G.	Data For Achievement	(I-G)	58,053.10
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	584,856.15
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	139,146.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	2,429
B.	BASE Budget Limit	(II-B)	14,807,674.92
C.	Maximum Budget Limit	(II-C)	18,425,343.45
D.	Over-BASE Levy As Submitted on Budget	(II-D)	3,558,110.44
E.	Adopted Budget	(II-E)	18,365,785.36

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	15,592,376.50
H.	Maximum Budget Limit	(II-H)	19,963,099.35
I.	Highest Budget Without a Vote	(II-I)	19,150,486.94
J.	Highest Budget	(II-J)	19,963,099.35
K.	Highest Voted Amount	(II-K)	812,612.41
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	19,150,486.94

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

A.	Operating Reserve (961)	(III-A)		1,915,048.69
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		4,903.36
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	4,903.36	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		1,919,952.05

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		19,150,486.94
1.	BASE Budget Limit	(V-A1)	15,592,376.50	
2.	Over-BASE Budget	(V-A2)	3,558,110.44	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		7,384,030.50
1.	Direct State Aid Paid By State	(V-B1)	7,384,030.50	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		1,376,338.63
D.	At Risk Student	(V-D)		46,352.74
E.	Indian Education For All	(V-E)		60,634.30
F.	American Indian Achievement Gap	(V-F)		16,932.00
G.	Data For Achievement	(V-G)		58,053.10
H.	Special Education Allowable Cost Payment	(V-H)		584,856.15
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		106,617.02
1.	Actual Non-Levy Revenue	(V-J1)	73,783.70	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	32,833.32	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		5,958,562.06
1.	State - Guaranteed Tax Base Aid	(V-L1)	3,446,646.42	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	2,511,915.64	
M.	**Subtotal of BASE Budget Revenue	(V-M)		15,592,376.50

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		3,558,110.44
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		3,558,110.44

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		24.45
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		34.63
	1. District Property Tax Levy Mills	(V-U1)	34.63	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		59.08

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
16 Gallatin

0368 Belgrade Elem

Submit ID: 0368-52430741

01 General Fund

Adopted Budget	0001	19,150,486.94

Budget Uses

Expenditure Budget	0002	19,150,486.94
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	7,384,030.50
Quality Educator	3111	1,376,338.63
At Risk Student	3112	46,352.74
Indian Education For All	3113	60,634.30
American Indian Achievement Gap	3114	16,932.00
State Special Education Allowable Cost Payment to Districts	3115	584,856.15
Data For Achievement	3116	58,053.10
State - Guaranteed Tax Base Aid	3120	3,446,646.42

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	73,783.70
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	32,833.32
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	2,511,915.64		
Over-BASE Levy	1110(c)	3,558,110.44		
District Tax Levy			1110	6,070,026.08
Total Estimated Revenues to Fund Adopted Budget			0004	19,150,486.94
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	1,800,000.00

Budget Uses

Expenditure Budget	0002	1,800,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	571,153.05
Contingency	0006	57,115.31
Over-Schedule	0011	1,171,731.64
Fund Balance for Budget	TFS48	745,613.75
Operating Reserve	0961	360,000.00
Unreserved Fund Balance Reappropriated	0970	385,613.75

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	157,067.09
State - On-Schedule Transportation Reimbursement	3210	471,201.27
District Tax Levy	1110	786,117.89
District Mills	999	7.65
Total Estimated Revenues to Fund Adopted Budget	0004	1,800,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

16 Gallatin

0368 Belgrade Elem

Submit ID: 0368-52430741

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	2,794,626.50

Budget Uses

Expenditure Budget	0002	2,794,626.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,254,404.40
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,254,404.40
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	540,222.10
District Mills	999	5.26
Total Estimated Revenues to Fund Adopted Budget	0004	2,794,626.50

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
20-11 IC-RE-83P	2023	55,614.41	22,245.76	11,122.88	11,122.88
23-05 IC-CE-80P	2023	90,601.15	36,240.46	18,120.23	18,120.23
23-06 IC-CE-80P	2023	89,352.68	35,741.08	17,870.54	17,870.54
23-07 IC-CE-80P	2023	90,601.15	36,240.46	18,120.23	18,120.23
24-08 IC-CE-80P	2023	104,430.87	41,772.34	20,886.17	20,886.17
24-09 IC-CE-80P	2023	101,031.58	40,412.64	20,206.32	20,206.32
24-10 IC-CE-80P	2023	95,845.40	38,338.16	19,169.08	19,169.08
2022 IC-CE 71032	2021	81,646.73	48,988.05	16,329.35	16,329.35
2022 IC-CE 71033	2021	81,646.73	48,988.05	16,329.35	16,329.35
2022 IC-CE 71034	2021	81,646.73	48,988.05	16,329.35	16,329.35
2022 IC-CE 71035	2021	81,646.73	48,988.05	16,329.35	16,329.35
97 Special Needs IC-CE-43P	2020	93,183.30	74,546.64	18,636.66	18,636.66
98 RE IC-RE-83P	2020	111,481.77	89,185.40	22,296.35	22,296.35
99 RE IC-RE-83P	2020	111,481.76	89,185.40	22,296.35	22,296.35
2019 IC RE-5	2019	120,400.00	72,240.00	24,080.00	24,080.00
Bus 19-93	2019	69,343.00	69,343.00	13,868.60	13,868.60
BUS 20-94	2019	65,300.00	65,300.00	13,060.00	13,060.00

BUS 20-95	2019	65,300.00	65,300.00	13,060.00	13,060.00
BUS 20-96	2019	65,300.00	63,622.57	13,060.00	13,060.00
BUS RE 6	2019	126,375.00	120,984.79	25,275.00	25,275.00
2018 Activity RE-4	2018	42,000.00	33,600.00	8,400.00	8,400.00
2018 IC CE 18-91	2018	75,260.21	60,208.16	15,052.04	15,052.04
2018 IC CE 18-92	2018	75,097.67	60,078.12	15,019.53	15,019.53
17-89 IC	2017	80,626.58	64,501.28	16,125.32	16,125.32
17-90 IC	2017	80,625.58	64,500.48	16,125.12	16,125.12
15-88 Ic Corp	2015	51,799.82	41,439.84	10,359.96	10,359.96
13-85 Yellow bus - 2108	2013	81,193.85	97,432.62	16,238.77	16,238.77
13-86 Yellow bus-2109	2013	81,193.85	93,314.20	16,238.77	16,238.77
11-83 Thomas School Bus	2012	63,087.50	75,705.00	12,617.50	12,617.50
13-84 IC Corporation 3000	2012	70,937.97	85,125.54	14,187.59	14,187.59
10-80	2009	60,795.00	85,113.00	12,159.00	6,079.50
10-81	2009	60,795.00	79,561.55	12,159.00	11,630.95
10-82	2009	60,795.00	72,954.00	12,159.00	12,159.00
09-74 2009 83 PASS SCHOOL BUS	2008	58,458.40	87,687.60	N/A	NA
09-75 2009 83 PASS SCHOOL BUS	2008	58,458.40	81,841.76	11,691.68	5,845.84
09-77	2008	57,455.89	86,183.84	N/A	NA
09-78	2008	57,009.05	83,048.70	11,401.81	2,464.88
07-68 INTERATIONAL	2007	60,458.40	90,687.60	N/A	NA
08-71	2007	52,315.20	73,241.28	10,463.04	5,231.52
06-66	2005	52,325.00	78,487.50	N/A	NA
RE-2	2005	47,626.64	71,439.96	N/A	NA
04-62	2004	44,510.20	66,765.30	N/A	NA
04-63	2004	44,510.20	66,765.30	N/A	NA
04-64	2004	44,510.20	66,765.30	N/A	NA
RE-1	2003	41,134.80	61,702.20	N/A	NA
02-60	2001	41,316.10	61,974.15	N/A	NA
Total					540,222.10

Budget Report
FY 2026

16 Gallatin

0368 Belgrade Elem

Submit ID: 0368-52430741

13 Tuition Fund

Adopted Budget	0001	512,530.89

Budget Uses

Expenditure Budget	0002	512,530.89
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	284,864.05
Unreserved Fund Balance Reappropriated	0970	284,864.05

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	227,666.84
District Mills	999	2.22
Total Estimated Revenues to Fund Adopted Budget	0004	512,530.89
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	2,800,000.00

Budget Uses

Expenditure Budget	0002	2,800,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,039,672.77
Operating Reserve	0961	560,000.00
Unreserved Fund Balance Reappropriated	0970	479,672.77

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	2,320,327.23
Total Estimated Revenues to Fund Adopted Budget	0004	2,800,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	445,620.68

Budget Uses

Expenditure Budget	0002	445,620.68
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	369,738.55
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	369,738.55
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	13,382.13
District Tax Levy	1110	62,500.00
District Mills	999	0.61
Total Estimated Revenues to Fund Adopted Budget	0004	445,620.68
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

16 Gallatin

0368 Belgrade Elem

Submit ID: 0368-52430741

29 Flexibility Fund

Adopted Budget	0001	756,463.52

Budget Uses

Expenditure Budget	0002	756,463.52
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	722,917.94
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	722,917.94

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	33,545.58
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	756,463.52
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

16 Gallatin

0368 Belgrade Elem

Submit ID: 0368-52430741

50 Debt Service Fund

1

Taxable Value		102,746,983.00
Adopted Budget	0001	3,096,244.38

Budget Uses

Expenditure Budget	0002	3,096,244.38
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,947,721.50
Fund Balance In Sinking Fund	0960	1,907,290.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	40,431.50
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	3,055,812.88
Jurisdiction Mills	999	29.74
Total Estimated Revenues to Fund Adopted Budget	0004	3,096,244.38
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
Elementary Bond	08/18/2011	06/15/2028	2,316,000.00	360,539.67	70,400.62	0.00	500.00
Elementary Bond	08/18/2011	06/15/2031	10,000,000.00	3,110,000.00	560,000.00	128,793.76	500.00
Elementary Bond	02/16/2016	06/01/2036	3,400,000.00	1,990,000.00	160,000.00	81,400.00	500.00
Elementary Bond	05/23/2019	06/01/2039	28,000,000.00	20,865,000.00	1,175,000.00	918,650.00	500.00
Total Bond Requirements							3,096,244.38

Total Debt Service Requirements	0002	3,096,244.38

Budget Report
FY 2026

16 Gallatin

0368 Belgrade Elem

Submit ID: 0368-52430741

61 Building Reserve Fund

Adopted Budget	0001	5,335,875.28

Budget Uses

Expenditure Budget	0002	5,335,875.28
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	4,517,204.30
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,517,204.30
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds			1123	0.00
BR Permissive Revenues - Coal Gross Proceeds			1125	0.00
Tax Title and Property Sales			1130	0.00
BR Permissive Revenues - Tax Title and Property Sales			1131	0.00
Interest Earnings			1510	0.00
BR Permissive Revenues - Interest Earnings			1511	0.00
Other Revenue from Local Sources			1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources			1901	0.00
State - School Major Maintenance Aid (SMMA)			3283	150,541.47
State - Payment in Lieu of Taxes - FWP			3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP			3303	0.00
Montana Oil and Gas Tax			3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax			3461	0.00
Other Revenue			9100	0.00
BR Permissive Revenues - Other Revenue			9101	0.00
Residual Equity Transfers In			9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)				No
Building Reserve Voted Levy	1110(a)	500,000.00		
Building Reserve Permissive Levy	1110(b)	168,129.51		
District Tax Levy			1110	668,129.51
District Mills			999	6.51
Building Reserve Voted Mills			0134	4.87
Building Reserve Permissive Mills			0135	1.64
Total Estimated Revenues to Fund Adopted Budget			0004	5,335,875.28

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/04/2021	5,000,000.00	10	612	2,000,000.00	500,000.00	500,000.00
Total						500,000.00

Budget Report
FY 2026

16 Gallatin

0369 Belgrade H S

Submit ID: 0369-11268868

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	992	105,429,723

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Carrie Fisher

(Signature) (Date)

Chairperson, School Trustees: Steve Garvert

(Signature) (Date)

County Superintendent: John Nielson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

16 Gallatin

0369 Belgrade H S

Submit ID: 0369-11268868

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	9,612,598.66	938,610.19	10%	9.76%	0.00	6,386,297.68	3,226,300.98	30.60
10 Transportation	825,000.00	165,000.00	20%	20.00%	85,524.85	169,792.88	569,682.27	5.40
11 Bus Depreciation Reserve	1,147,069.54	0.00	N/A	0.00%	922,747.47	0.00	224,322.07	2.13
13 Tuition	665,000.00		N/A		214,960.92	0.00	450,039.08	4.27
14 Retirement	1,250,000.00	250,000.00	20%	20.00%	437,155.89	812,844.11		
17 Adult Education	70,000.00	0.00	35%	0.00%	10,625.97	0.00	59,374.03	0.56
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	463,507.36	0.00	N/A	0.00%	394,269.76	6,737.60	62,500.00	0.59
29 Flexibility	748,655.11	0.00	N/A	0.00%	658,601.23	90,053.88	0.00	0.00
61 Building Reserve	1,131,070.51	0.00	N/A	0.00%	723,770.51	72,832.79	334,467.21	3.17
Total of All Funds	15,912,901.18	1,353,610.19			3,447,656.60	7,538,558.94	4,926,685.64	46.72

50 Debt Service Tax Jurisdiction								
2	1,810,825.00	57,547.00	20-9-438	3.18%	0.00	0.00	1,810,825.00	17.18

Budget Report
FY 2026

16 Gallatin

0369 Belgrade H S

Submit ID: 0369-11268868

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 BELGRADE HS 9-12 992 *

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

A.	Direct State Aid	(I-A)	3,761,416.94
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	563,432.45
D.	At Risk Student	(I-D)	17,305.07
E.	Indian Education For All	(I-E)	25,167.04
F.	American Indian Achievement Gap	(I-F)	8,715.00
G.	Data For Achievement	(I-G)	24,095.68
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	342,750.54
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	114,039.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	1,020
B.	BASE Budget Limit	(II-B)	7,371,454.24
C.	Maximum Budget Limit	(II-C)	9,173,222.21
D.	Over-BASE Levy As Submitted on Budget	(II-D)	1,762,190.26
E.	Adopted Budget	(II-E)	9,133,644.50

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	7,850,408.40
H.	Maximum Budget Limit	(II-H)	10,101,310.84
I.	Highest Budget Without a Vote	(II-I)	9,612,598.66
J.	Highest Budget	(II-J)	10,101,310.84
K.	Highest Voted Amount	(II-K)	488,712.18
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	9,612,598.66

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

A.	Operating Reserve (961)	(III-A)		938,610.19
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		938,610.19

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		9,612,598.66
	1. BASE Budget Limit	(V-A1)	7,850,408.40	
	2. Over-BASE Budget	(V-A2)	1,762,190.26	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		3,761,416.94
	1. Direct State Aid Paid By State	(V-B1)	3,761,416.94	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		563,432.45
D.	At Risk Student	(V-D)		17,305.07
E.	Indian Education For All	(V-E)		25,167.04
F.	American Indian Achievement Gap	(V-F)		8,715.00
G.	Data For Achievement	(V-G)		24,095.68
H.	Special Education Allowable Cost Payment	(V-H)		342,750.54
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		46,868.96
	1. Actual Non-Levy Revenue	(V-J1)	34,597.68	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	12,271.28	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		3,060,656.72
	1. State - Guaranteed Tax Base Aid	(V-L1)	1,596,546.00	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	1,464,110.72	
M.	**Subtotal of BASE Budget Revenue	(V-M)		7,850,408.40

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		1,762,190.26
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,762,190.26

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		13.89
U.	Over-BASE Mills	(V-U)		16.71
	1. District Property Tax Levy Mills	(V-U1)	16.71	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		30.60

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

16 Gallatin

0369 Belgrade H S

Submit ID: 0369-11268868

01 General Fund

Adopted Budget	0001	9,612,598.66

Budget Uses

Expenditure Budget	0002	9,612,598.66
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	3,761,416.94
Quality Educator	3111	563,432.45
At Risk Student	3112	17,305.07
Indian Education For All	3113	25,167.04
American Indian Achievement Gap	3114	8,715.00
State Special Education Allowable Cost Payment to Districts	3115	342,750.54
Data For Achievement	3116	24,095.68
State - Guaranteed Tax Base Aid	3120	1,596,546.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	34,597.68
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	12,271.28
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	1,464,110.72		
Over-BASE Levy	1110(c)	1,762,190.26		
District Tax Levy			1110	3,226,300.98
Total Estimated Revenues to Fund Adopted Budget			0004	9,612,598.66
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	825,000.00

Budget Uses

Expenditure Budget	0002	825,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	154,357.15
Contingency	0006	15,435.72
Over-Schedule	0011	655,207.13
Fund Balance for Budget	TFS48	250,524.85
Operating Reserve	0961	165,000.00
Unreserved Fund Balance Reappropriated	0970	85,524.85

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	42,448.22
State - On-Schedule Transportation Reimbursement	3210	127,344.66
District Tax Levy	1110	569,682.27
District Mills	999	5.40
Total Estimated Revenues to Fund Adopted Budget	0004	825,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

16 Gallatin

0369 Belgrade H S

Submit ID: 0369-11268868

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	1,147,069.54

Budget Uses

Expenditure Budget	0002	1,147,069.54
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	922,747.47
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	922,747.47
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	224,322.07
District Mills	999	2.13
Total Estimated Revenues to Fund Adopted Budget	0004	1,147,069.54

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
20-11 IC-RE-83P	2023	23,834.75	9,533.90	4,766.95	4,766.95
23-05 IC-CE-80P	2023	38,829.00	15,531.60	7,765.80	7,765.80
23-06 IC-CE-80P	2023	38,293.00	15,317.20	7,658.60	7,658.60
23-07 IC-CE-80P	2023	38,829.00	15,531.60	7,765.80	7,765.80
24-08 IC-CE-80P	2023	44,756.08	17,902.44	8,951.22	8,951.22
24-09 IC-CE-80P	2023	43,299.25	17,319.70	8,659.85	8,659.85
24-10 IC-CE-80P	2023	41,477.47	16,590.98	8,295.49	8,295.49
2022 IC-CE 71032	2021	34,991.46	20,984.87	6,998.29	6,998.29
2022 IC-CE 71033	2021	34,991.46	20,994.87	6,998.29	6,998.29
2022 IC-CE 71034	2021	34,991.46	20,994.87	6,998.29	6,998.29
2022 IC-CE 71035	2021	34,991.46	20,994.87	6,998.29	6,998.29
97 Special Needs Bus IC-CE-43P	2020	31,061.10	24,848.88	6,212.22	6,212.22
98 RE IC-RE-83P	2020	37,160.59	29,728.48	7,432.12	7,432.12
99 IC-RE-83P	2020	37,160.58	29,728.48	7,432.12	7,432.12
2019 IC RE-5	2019	51,600.00	30,960.00	10,320.00	10,320.00
BUS 19-93	2019	23,114.00	13,868.40	4,622.80	4,622.80
BUS 20-94	2019	26,116.00	15,669.60	5,223.20	5,223.20

BUS 20-95	2019	26,116.00	15,669.60	5,223.20	5,223.20
BUS 20-96	2019	26,116.00	15,669.60	5,223.20	5,223.20
BUS RE 6	2019	42,125.00	25,275.00	8,425.00	8,425.00
2018 Activity RE-4	2018	126,000.00	104,951.03	25,200.00	25,200.00
2018 IC CE 18-91	2018	25,086.74	20,069.40	5,017.35	5,017.35
2018 IC CE 18-92	2018	25,032.56	20,026.04	5,006.51	5,006.51
17-89 IC	2017	26,875.53	21,500.44	5,375.11	5,375.11
17-90 IC	2017	26,875.53	21,500.44	5,375.11	5,375.11
15-88 Ic Corp	2015	22,199.92	17,759.92	4,439.98	4,439.98
13-85 Yellow bus - 2108	2013	34,797.37	48,716.29	6,959.47	3,479.77
13-86 Yellow bus - 2109	2013	34,797.37	47,159.47	6,959.47	5,036.59
13-84 IC Corporation 3000	2012	30,401.99	43,222.57	6,080.40	2,380.42
11-83 Thomas School Bus	2010	27,037.50	32,445.00	5,407.50	5,407.50
10-80	2009	26,055.00	31,266.00	5,211.00	5,211.00
10-81	2009	26,055.00	31,266.00	5,211.00	5,211.00
10-82	2009	26,055.00	31,266.00	5,211.00	5,211.00
09-74 2009 83 PASS SCHOOL BUS	2008	25,053.60	37,580.40	N/A	NA
09-75 2009 83 PASS SCHOOL BUS	2008	25,053.60	37,580.40	N/A	NA
09-77	2008	24,623.95	36,935.93	N/A	NA
09-78	2008	24,432.45	36,648.68	N/A	NA
07-68 INTERATIONAL	2007	20,883.37	31,325.06	N/A	NA
08-71	2007	22,420.80	33,631.20	N/A	NA
06-66	2005	22,425.00	33,637.50	N/A	NA
RE-2	2005	20,411.42	30,617.13	N/A	NA
04-62	2004	19,075.80	28,613.70	N/A	NA
04-63	2004	19,075.80	28,613.70	N/A	NA
04-64	2004	19,075.80	28,613.70	N/A	NA
RE-1	2003	17,629.20	26,443.80	N/A	NA
02-60	2001	17,706.90	26,560.35	N/A	NA
Total					224,322.07

13 Tuition Fund

Adopted Budget	0001	665,000.00

Budget Uses

Expenditure Budget	0002	665,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	214,960.92
Unreserved Fund Balance Reappropriated	0970	214,960.92

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	450,039.08
District Mills	999	4.27
Total Estimated Revenues to Fund Adopted Budget	0004	665,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	1,250,000.00

Budget Uses

Expenditure Budget	0002	1,250,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	687,155.89
Operating Reserve	0961	250,000.00
Unreserved Fund Balance Reappropriated	0970	437,155.89

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	812,844.11
Total Estimated Revenues to Fund Adopted Budget	0004	1,250,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	70,000.00

Budget Uses

Expenditure Budget	0002	70,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10,625.97
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	10,625.97

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	59,374.03
District Mills	999	0.56
Total Estimated Revenues to Fund Adopted Budget	0004	70,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	463,507.36

Budget Uses

Expenditure Budget	0002	463,507.36
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	394,269.76
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	394,269.76
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	6,737.60
District Tax Levy	1110	62,500.00
District Mills	999	0.59
Total Estimated Revenues to Fund Adopted Budget	0004	463,507.36
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	748,655.11

Budget Uses

Expenditure Budget	0002	748,655.11
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	658,601.23
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	658,601.23

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	90,053.88
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	748,655.11
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

16 Gallatin

0369 Belgrade H S

Submit ID: 0369-11268868

50 Debt Service Fund

2

Taxable Value		105,429,723.00
Adopted Budget	0001	1,810,825.00

Budget Uses

Expenditure Budget	0002	1,810,825.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	57,547.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	57,547.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,810,825.00
Jurisdiction Mills	999	17.18
Total Estimated Revenues to Fund Adopted Budget	0004	1,810,825.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
High School Bond	08/30/2016	06/01/2036	23,350,000.00	13,650,000.00	1,110,000.00	572,975.00	500.00
High School Bond	02/22/2018	06/01/2036	1,650,000.00	1,040,000.00	85,000.00	41,850.00	500.00
Total Bond Requirements							1,810,825.00

Total Debt Service Requirements	0002	1,810,825.00

Budget Report
FY 2026

16 Gallatin

0369 Belgrade H S

Submit ID: 0369-11268868

61 Building Reserve Fund

Adopted Budget		0001	1,131,070.51

Budget Uses

Expenditure Budget		0002	1,131,070.51
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	723,770.51
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	723,770.51
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	72,832.79
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	250,000.00	
Building Reserve Permissive Levy	1110(b)	84,467.21	
District Tax Levy		1110	334,467.21
District Mills		999	3.17
Building Reserve Voted Mills		0134	2.37
Building Reserve Permissive Mills		0135	0.80
Total Estimated Revenues to Fund Adopted Budget		0004	1,131,070.51

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/04/2021	2,500,000.00	10	612	1,000,000.00	250,000.00	250,000.00
Total						250,000.00

Budget Report
FY 2026

07 Cascade

0112 Belt Elem

Submit ID: 0112-47508060

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 265	N/A	12,587,380

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Jessica Knudsen

(Signature) (Date)

Chairperson, School Trustees: Chad Stroop

(Signature) (Date)

County Superintendent: Diane Heikkila

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026
07 Cascade
0112 Belt Elem

Submit ID: 0112-47508060

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,180,975.12	196,240.68	10%	9.00%	0.00	1,599,132.08	581,843.04	46.22
10 Transportation	250,000.00	50,000.00	20%	20.00%	3,222.26	85,212.28	161,565.46	12.84
11 Bus Depreciation Reserve	230,717.78	0.00	N/A	0.00%	172,261.68	0.00	58,456.10	4.64
13 Tuition	46,369.81		N/A		5,033.77	0.00	41,336.04	3.28
14 Retirement	300,000.00	60,000.00	20%	20.00%	61,375.46	238,624.54		
17 Adult Education	6,693.25	0.00	35%	0.00%	6,693.25	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	43,448.69	0.00	N/A	0.00%	11,860.34	1,588.35	30,000.00	2.38
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	237,146.84	0.00	N/A	0.00%	165,866.84	50,127.44	21,152.56	1.68
Total of All Funds	3,295,351.49	306,240.68			426,313.60	1,974,684.69	894,353.20	71.04

50 Debt Service Tax Jurisdiction								
0112	198,475.00	0.00	20-9-438	0.00%	187,806.90	0.00	10,668.10	0.85

Budget Report
FY 2026

07 Cascade

0112 Belt Elem

Submit ID: 0112-47508060

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	BELT K-6	211 *
M1	BELT 7-8	54 *

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

A.	Direct State Aid	(I-A)	892,581.00
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	168,426.73
D.	At Risk Student	(I-D)	6,682.88
E.	Indian Education For All	(I-E)	6,723.05
F.	American Indian Achievement Gap	(I-F)	996.00
G.	Data For Achievement	(I-G)	6,436.85
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	41,718.00
I.	State Special Education Related-Services Payment To Coop	(I-I)	13,905.15
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	17,630.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	272
B.	BASE Budget Limit	(II-B)	1,745,537.04
C.	Maximum Budget Limit	(II-C)	2,162,524.74
D.	Over-BASE Levy As Submitted on Budget	(II-D)	330,281.95
E.	Adopted Budget	(II-E)	2,075,818.99

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,850,693.17
H.	Maximum Budget Limit	(II-H)	2,291,424.17
I.	Highest Budget Without a Vote	(II-I)	2,180,975.12
J.	Highest Budget	(II-J)	2,291,424.17
K.	Highest Voted Amount	(II-K)	110,449.05
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,180,975.12

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

A.	Operating Reserve (961)	(III-A)		196,240.68
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		196,240.68

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,180,975.12
1.	BASE Budget Limit	(V-A1)	1,850,693.17	
2.	Over-BASE Budget	(V-A2)	330,281.95	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		892,581.00
1.	Direct State Aid Paid By State	(V-B1)	892,581.00	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		168,426.73
D.	At Risk Student	(V-D)		6,682.88
E.	Indian Education For All	(V-E)		6,723.05
F.	American Indian Achievement Gap	(V-F)		996.00
G.	Data For Achievement	(V-G)		6,436.85
H.	Special Education Allowable Cost Payment	(V-H)		41,718.00
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		61,086.27
1.	Actual Non-Levy Revenue	(V-J1)	16,647.21	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	44,439.06	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		666,042.39
1.	State - Guaranteed Tax Base Aid	(V-L1)	414,481.30	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	251,561.09	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,850,693.17

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		330,281.95
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		330,281.95

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		19.98
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		26.24
	1. District Property Tax Levy Mills	(V-U1)	26.24	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		46.22

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
07 Cascade
0112 Belt Elem

Submit ID: 0112-47508060

01 General Fund

Adopted Budget	0001	2,180,975.12

Budget Uses

Expenditure Budget	0002	2,180,975.12
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	892,581.00
Quality Educator	3111	168,426.73
At Risk Student	3112	6,682.88
Indian Education For All	3113	6,723.05
American Indian Achievement Gap	3114	996.00
State Special Education Allowable Cost Payment to Districts	3115	41,718.00
Data For Achievement	3116	6,436.85
State - Guaranteed Tax Base Aid	3120	414,481.30

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	16,341.21
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	306.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	44,439.06
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	251,561.09		
Over-BASE Levy	1110(c)	330,281.95		
District Tax Levy			1110	581,843.04
Total Estimated Revenues to Fund Adopted Budget			0004	2,180,975.12
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	250,000.00

Budget Uses

Expenditure Budget	0002	250,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	77,465.70
Contingency	0006	7,746.57
Over-Schedule	0011	164,787.73
Fund Balance for Budget	TFS48	53,222.26
Operating Reserve	0961	50,000.00
Unreserved Fund Balance Reappropriated	0970	3,222.26

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	21,303.07
State - On-Schedule Transportation Reimbursement	3210	63,909.21
District Tax Levy	1110	161,565.46
District Mills	999	12.84
Total Estimated Revenues to Fund Adopted Budget	0004	250,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

07 Cascade

0112 Belt Elem

Submit ID: 0112-47508060

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	230,717.78

Budget Uses

Expenditure Budget	0002	230,717.78
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	172,261.68
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	172,261.68
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	58,456.10
District Mills	999	4.64
Total Estimated Revenues to Fund Adopted Budget	0004	230,717.78

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 Bluebird	2024	85,700.00	17,140.00	17,140.00	17,140.00
2021 Bluebird	2024	56,400.00	11,280.00	11,280.00	11,280.00
Bluebird Vision	2024	52,625.00	10,525.00	10,525.00	10,525.00
Micro Bird	2024	69,000.00	13,800.00	13,800.00	13,800.00
Bluebird 53 Passenger Vision Body	2015	43,250.00	59,163.90	8,650.00	5,711.10
BLUEBIRD	2011	40,500.00	60,750.00	N/A	NA
2010 Bluebird 53C	2010	76,250.00	114,375.00	N/A	NA
2008 FREIGHTLINER 47 PASS	2008	38,670.00	58,005.00	N/A	NA
11	2004	31,064.00	46,596.00	N/A	NA
10	2001	27,500.00	41,250.00	N/A	NA
Thompson	1998	27,500.00	41,250.00	N/A	NA
8	1995	21,105.00	31,657.50	N/A	NA
Total					58,456.10

Budget Report
FY 2026
07 Cascade
0112 Belt Elem

Submit ID: 0112-47508060

13 Tuition Fund

Adopted Budget	0001	46,369.81

Budget Uses

Expenditure Budget	0002	46,369.81
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,033.77
Unreserved Fund Balance Reappropriated	0970	5,033.77

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	41,336.04
District Mills	999	3.28
Total Estimated Revenues to Fund Adopted Budget	0004	46,369.81
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	300,000.00

Budget Uses

Expenditure Budget	0002	300,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	121,375.46
Operating Reserve	0961	60,000.00
Unreserved Fund Balance Reappropriated	0970	61,375.46

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	238,624.54
Total Estimated Revenues to Fund Adopted Budget	0004	300,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
07 Cascade

0112 Belt Elem

Submit ID: 0112-47508060

17 Adult Education Fund

Adopted Budget	0001	6,693.25

Budget Uses

Expenditure Budget	0002	6,693.25
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,693.25
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,693.25

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,693.25
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	43,448.69

Budget Uses

Expenditure Budget	0002	43,448.69
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	11,860.34
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	11,860.34
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,588.35
District Tax Levy	1110	30,000.00
District Mills	999	2.38
Total Estimated Revenues to Fund Adopted Budget	0004	43,448.69
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
07 Cascade

0112 Belt Elem

Submit ID: 0112-47508060

50 Debt Service Fund
0112

Taxable Value		12,587,380.00
Adopted Budget	0001	198,475.00

Budget Uses

Expenditure Budget	0002	196,912.50
Add To Fund Balance	0003	1,562.50
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	187,806.90
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	187,806.90
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	10,668.10
Jurisdiction Mills	999	0.85
Total Estimated Revenues to Fund Adopted Budget	0004	198,475.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
Elementary Bond	03/14/2017	06/30/2037	2,760,000.00	1,740,000.00	125,000.00	71,412.50	500.00
Total Bond Requirements							196,912.50
Total Debt Service Requirements						0002	196,912.50

Budget Report
FY 2026
07 Cascade

0112 Belt Elem

Submit ID: 0112-47508060

61 Building Reserve Fund

Adopted Budget		0001	237,146.84

Budget Uses

Expenditure Budget		0002	237,146.84
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	165,866.84
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	165,866.84
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	50,127.44
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	21,152.56	
District Tax Levy		1110	21,152.56
District Mills		999	1.68
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.68
Total Estimated Revenues to Fund Adopted Budget		0004	237,146.84

Budget Report
FY 2026

07 Cascade

0113 Belt H S

Submit ID: 0113-97039382

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	98	9,715,557

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Jessica Knudsen

(Signature) (Date)

Chairperson, School Trustees: Chad Stroop

(Signature) (Date)

County Superintendent: Diane Heikkila

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026
07 Cascade
0113 Belt H S

Submit ID: 0113-97039382

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,257,401.92	125,740.19	10%	10.00%	0.00	955,165.78	302,236.14	31.12
10 Transportation	250,000.00	50,000.00	20%	20.00%	10,688.90	85,212.28	154,098.82	15.86
11 Bus Depreciation Reserve	243,672.88	0.00	N/A	0.00%	184,927.02	0.00	58,745.86	6.05
13 Tuition	13,186.94		N/A		13,186.94	0.00	0.00	0.00
14 Retirement	200,000.00	40,000.00	20%	20.00%	70,647.58	129,352.42		
17 Adult Education	9,922.76	0.00	35%	0.00%	9,922.76	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	3,469.69	0.00	N/A	0.00%	2,573.93	895.76	0.00	0.00
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	136,177.62	0.00	N/A	0.00%	84,447.62	41,384.00	10,346.00	1.06
Total of All Funds	2,113,831.81	215,740.19			376,394.75	1,212,010.24	525,426.82	54.09

50 Debt Service Tax Jurisdiction								
0113	139,175.00	0.00	20-9-438	0.00%	125,106.93	0.00	14,068.07	1.45

Budget Report
FY 2026

07 Cascade

0113 Belt H S

Submit ID: 0113-97039382

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 BELT HS 9-12 98 *

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

A.	Direct State Aid	(I-A)	526,159.45
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	70,961.51
D.	At Risk Student	(I-D)	2,121.74
E.	Indian Education For All	(I-E)	2,486.26
F.	American Indian Achievement Gap	(I-F)	249.00
G.	Data For Achievement	(I-G)	2,380.42
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	15,542.00
I.	State Special Education Related-Services Payment To Coop	(I-I)	5,180.35
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	22,046.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	102
B.	BASE Budget Limit	(II-B)	1,005,918.76
C.	Maximum Budget Limit	(II-C)	1,255,816.97
D.	Over-BASE Levy As Submitted on Budget	(II-D)	213,699.65
E.	Adopted Budget	(II-E)	1,219,618.41

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,043,702.27
H.	Maximum Budget Limit	(II-H)	1,296,074.22
I.	Highest Budget Without a Vote	(II-I)	1,257,401.92
J.	Highest Budget	(II-J)	1,296,074.22
K.	Highest Voted Amount	(II-K)	38,672.30
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,257,401.92

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

A.	Operating Reserve (961)	(III-A)		125,740.19
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		125,740.19

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,257,401.92
1.	BASE Budget Limit	(V-A1)	1,043,702.27	
2.	Over-BASE Budget	(V-A2)	213,699.65	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		526,159.45
1.	Direct State Aid Paid By State	(V-B1)	526,159.45	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		70,961.51
D.	At Risk Student	(V-D)		2,121.74
E.	Indian Education For All	(V-E)		2,486.26
F.	American Indian Achievement Gap	(V-F)		249.00
G.	Data For Achievement	(V-G)		2,380.42
H.	Special Education Allowable Cost Payment	(V-H)		15,542.00
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		52,415.22
1.	Actual Non-Levy Revenue	(V-J1)	16,368.52	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	36,046.70	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		371,386.67
1.	State - Guaranteed Tax Base Aid	(V-L1)	282,850.18	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	88,536.49	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,043,702.27

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		213,699.65
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		213,699.65

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		9.12
U.	Over-BASE Mills	(V-U)		22.00
	1. District Property Tax Levy Mills	(V-U1)	22.00	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		31.12

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
07 Cascade
0113 Belt H S

Submit ID: 0113-97039382

01 General Fund

Adopted Budget	0001	1,257,401.92

Budget Uses

Expenditure Budget	0002	1,257,401.92
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	526,159.45
Quality Educator	3111	70,961.51
At Risk Student	3112	2,121.74
Indian Education For All	3113	2,486.26
American Indian Achievement Gap	3114	249.00
State Special Education Allowable Cost Payment to Districts	3115	15,542.00
Data For Achievement	3116	2,380.42
State - Guaranteed Tax Base Aid	3120	282,850.18

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	16,101.52
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	267.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	36,046.70
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	88,536.49		
Over-BASE Levy	1110(c)	213,699.65		
District Tax Levy			1110	302,236.14
Total Estimated Revenues to Fund Adopted Budget			0004	1,257,401.92
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	250,000.00

Budget Uses

Expenditure Budget	0002	250,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	77,465.70
Contingency	0006	7,746.57
Over-Schedule	0011	164,787.73
Fund Balance for Budget	TFS48	60,688.90
Operating Reserve	0961	50,000.00
Unreserved Fund Balance Reappropriated	0970	10,688.90

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	21,303.07
State - On-Schedule Transportation Reimbursement	3210	63,909.21
District Tax Levy	1110	154,098.82
District Mills	999	15.86
Total Estimated Revenues to Fund Adopted Budget	0004	250,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
07 Cascade

0113 Belt H S

Submit ID: 0113-97039382

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	243,672.88

Budget Uses

Expenditure Budget	0002	243,672.88
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	184,927.02
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	184,927.02
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	58,745.86
District Mills	999	6.05
Total Estimated Revenues to Fund Adopted Budget	0004	243,672.88

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 Bluebird	2024	85,700.00	17,140.00	17,140.00	17,140.00
2021 Bluebird	2024	56,400.00	11,280.00	11,280.00	11,280.00
Bluebird Vision	2024	52,625.00	10,525.00	10,525.00	10,525.00
Micro Bird	2024	69,000.00	13,800.00	13,800.00	13,800.00
Bluebird 53 Passenger Vision Body	2015	43,250.00	58,874.14	8,650.00	6,000.86
BLUEBIRD	2011	40,500.00	60,750.00	N/A	NA
2010 Bluebird 53C	2010	76,250.00	114,375.00	N/A	NA
2008 Freightliner 47 pass	2008	38,637.31	57,955.97	N/A	NA
11	2004	31,064.00	46,596.00	N/A	NA
10	2001	27,500.00	41,250.00	N/A	NA
Thompson	1998	27,500.00	41,250.00	N/A	NA
1995 bus	1995	21,105.00	31,657.50	N/A	NA
Total					58,745.86

13 Tuition Fund

Adopted Budget	0001	13,186.94

Budget Uses

Expenditure Budget	0002	13,186.94
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	13,186.94
Unreserved Fund Balance Reappropriated	0970	13,186.94

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	13,186.94
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
07 Cascade
0113 Belt H S

Submit ID: 0113-97039382

14 Retirement Fund

Adopted Budget	0001	200,000.00

Budget Uses

Expenditure Budget	0002	200,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	110,647.58
Operating Reserve	0961	40,000.00
Unreserved Fund Balance Reappropriated	0970	70,647.58

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	129,352.42
Total Estimated Revenues to Fund Adopted Budget	0004	200,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	9,922.76

Budget Uses

Expenditure Budget	0002	9,922.76
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,922.76
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	9,922.76

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	9,922.76
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	3,469.69

Budget Uses

Expenditure Budget	0002	3,469.69
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,573.93
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,573.93
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	895.76
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,469.69
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
07 Cascade

0113 Belt H S

Submit ID: 0113-97039382

50 Debt Service Fund
0113

Taxable Value		9,715,557.00
Adopted Budget	0001	139,175.00

Budget Uses

Expenditure Budget	0002	133,175.00
Add To Fund Balance	0003	6,000.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	125,106.93
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	125,106.93
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	14,068.07
Jurisdiction Mills	999	1.45
Total Estimated Revenues to Fund Adopted Budget	0004	139,175.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
High School Bond	03/14/2017	06/30/2037	1,840,000.00	1,160,000.00	85,000.00	47,675.00	500.00
Total Bond Requirements							133,175.00
Total Debt Service Requirements						0002	133,175.00

Budget Report
FY 2026
07 Cascade

0113 Belt H S

Submit ID: 0113-97039382

61 Building Reserve Fund

Adopted Budget		0001	136,177.62

Budget Uses

Expenditure Budget		0002	136,177.62
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	84,447.62
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	84,447.62
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	41,384.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	10,346.00	
District Tax Levy		1110	10,346.00
District Mills		999	1.06
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.06
Total Estimated Revenues to Fund Adopted Budget		0004	136,177.62

Budget Report
FY 2026

08 Chouteau

0171 Benton Lake Elem

Submit ID: 0171-84316292

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 9	N/A	1,556,213

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Katee Guderjahn

(Signature) (Date)

Chairperson, School Trustees: Camille Good

(Signature) (Date)

County Superintendent: Rick Cook

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

08 Chouteau

0171 Benton Lake Elem

Submit ID: 0171-84316292

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	137,211.22	13,944.08	10%	10.16%	9,723.19	70,105.53	57,382.50	36.87
10 Transportation	982.00	196.40	20%	20.00%	509.43	472.57	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	15,000.00	829.19	20%	5.53%	3,316.75	11,683.25		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	338.09	0.00	N/A	0.00%	247.87	90.22	0.00	0.00
29 Flexibility	6,610.03	0.00	N/A	0.00%	6,610.03	0.00	0.00	0.00
61 Building Reserve	837.37	0.00	N/A	0.00%	837.37	0.00	0.00	0.00
Total of All Funds	160,978.71	14,969.67			21,244.64	82,351.57	57,382.50	36.87

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

Budget Report
FY 2026

08 Chouteau

Submit ID: 0171-84316292

0171 Benton Lake Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 BENTON LAKE K-8 9 *

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

A.	Direct State Aid	(I-A)	53,277.39
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	7,566.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	228.33
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	218.61
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,145.20
I.	State Special Education Related-Services Payment To Coop	(I-I)	381.71
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	472.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	9
B.	BASE Budget Limit	(II-B)	98,873.77
C.	Maximum Budget Limit	(II-C)	122,684.61
D.	Over-BASE Levy As Submitted on Budget	(II-D)	32,880.31
E.	Adopted Budget	(II-E)	131,754.08

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	105,119.94
H.	Maximum Budget Limit	(II-H)	129,492.12
I.	Highest Budget Without a Vote	(II-I)	137,211.22
J.	Highest Budget	(II-J)	137,211.22
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	137,211.22

Budget Report
FY 2026

08 Chouteau

Submit ID: 0171-84316292

0171 Benton Lake Elem

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

A.	Operating Reserve (961)	(III-A)			13,721.12
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			222.96
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	222.96		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			9,723.19
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	9,723.19		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			23,667.27

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)			137,211.22
	1. BASE Budget Limit	(V-A1)	105,119.94		
	2. Over-BASE Budget	(V-A2)	32,091.28		

Funding The BASE Budget:

B.	Direct State Aid	(V-B)			53,277.39
	1. Direct State Aid Paid By State	(V-B1)	53,277.39		
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00		
C.	Quality Educator	(V-C)			7,566.00
D.	At Risk Student	(V-D)			0.00
E.	Indian Education For All	(V-E)			228.33
F.	American Indian Achievement Gap	(V-F)			0.00
G.	Data For Achievement	(V-G)			218.61
H.	Special Education Allowable Cost Payment	(V-H)			1,145.20
I.	Remaining Fund Balance Available	(V-I)			9,723.19
J.	Non-Levy Revenue and Funding Sources	(V-J)			0.00
	1. Actual Non-Levy Revenue	(V-J1)	0.00		
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00		
	3. TIF Applied To BASE Budget	(V-J3)	0.00		
	4. Tuition	(V-J4)	0.00		
K.	Other Non-Levy Revenue and Funding Sources	(V-K)			0.00
L.	BASE Levy Requirements	(V-L)			32,961.22
	1. State - Guaranteed Tax Base Aid	(V-L1)	7,670.00		
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	25,291.22		
M.	**Subtotal of BASE Budget Revenue	(V-M)			105,119.94

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)			0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)			0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00		
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00		

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		32,091.28
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		32,091.28

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		16.25
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		20.62
	1. District Property Tax Levy Mills	(V-U1)	20.62	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		36.87

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
08 Chouteau
0171 Benton Lake Elem

Submit ID: 0171-84316292

01 General Fund

Adopted Budget	0001	137,211.22

Budget Uses

Expenditure Budget	0002	137,211.22
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	9,723.19
Direct State Aid	3110	53,277.39
Quality Educator	3111	7,566.00
At Risk Student	3112	0.00
Indian Education For All	3113	228.33
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	1,145.20
Data For Achievement	3116	218.61
State - Guaranteed Tax Base Aid	3120	7,670.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	25,291.22		
Over-BASE Levy	1110(c)	32,091.28		
District Tax Levy			1110	57,382.50
Total Estimated Revenues to Fund Adopted Budget			0004	137,211.22
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2026

08 Chouteau

0171 Benton Lake Elem

Submit ID: 0171-84316292

10 Transportation Fund

Adopted Budget	0001	982.00

Budget Uses

Expenditure Budget	0002	982.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	882.00
Contingency	0006	100.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	705.83
Operating Reserve	0961	196.40
Unreserved Fund Balance Reappropriated	0970	509.43

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	472.57
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	982.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	15,000.00

Budget Uses

Expenditure Budget	0002	15,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,145.94
Operating Reserve	0961	829.19
Unreserved Fund Balance Reappropriated	0970	3,316.75

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	11,683.25
Total Estimated Revenues to Fund Adopted Budget	0004	15,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	338.09

Budget Uses

Expenditure Budget	0002	338.09
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	247.87
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	247.87
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	90.22
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	338.09
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	6,610.03

Budget Uses

Expenditure Budget	0002	6,610.03
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,610.03
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,610.03

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,610.03
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

08 Chouteau

0171 Benton Lake Elem

Submit ID: 0171-84316292

61 Building Reserve Fund

Adopted Budget	0001	837.37

Budget Uses

Expenditure Budget	0002	837.37
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	837.37
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	837.37
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	837.37

Budget Report
FY 2026

38 Powder River

0692 Biddle Elem

Submit ID: 0692-80806811

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	12	N/A	1,334,491

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Megan Stephens

(Signature) (Date)

Chairperson, School Trustees: Jessica Rumph

(Signature) (Date)

County Superintendent: Molly Lloyd

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

38 Powder River

0692 Biddle Elem

Submit ID: 0692-80806811

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	135,011.07	0.00	10%	0.00%	15,767.94	90,852.84	28,390.29	21.28
10 Transportation	3,600.00	720.00	20%	20.00%	3,036.89	563.11	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	9,934.73		N/A		0.00	0.00	9,934.73	7.44
14 Retirement	25,000.00	0.00	20%	0.00%	0.00	25,000.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,009.02	0.00	N/A	0.00%	897.99	111.03	0.00	0.00
29 Flexibility	5,742.06	0.00	N/A	0.00%	5,742.06	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	180,296.88	720.00			25,444.88	116,526.98	38,325.02	28.72

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

Budget Report
FY 2026

38 Powder River

0692 Biddle Elem

Submit ID: 0692-80806811

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 BIDDLE K-8 12

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

A.	Direct State Aid	(I-A)	61,985.85
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	15,132.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	0.00
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	291.48
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,963.20
I.	State Special Education Related-Services Payment To Coop	(I-I)	654.36
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	576.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	10
B.	BASE Budget Limit	(II-B)	105,275.71
C.	Maximum Budget Limit	(II-C)	131,014.47
D.	Over-BASE Levy As Submitted on Budget	(II-D)	5,640.73
E.	Adopted Budget	(II-E)	110,916.44

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	129,370.34
H.	Maximum Budget Limit	(II-H)	158,675.04
I.	Highest Budget Without a Vote	(II-I)	135,011.07
J.	Highest Budget	(II-J)	158,675.04
K.	Highest Voted Amount	(II-K)	23,663.97
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	135,011.07

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

A.	Operating Reserve (961)	(III-A)		0.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		15,767.94
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	15,767.94	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		15,767.94

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		135,011.07
1.	BASE Budget Limit	(V-A1)	129,370.34	
2.	Over-BASE Budget	(V-A2)	5,640.73	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		61,985.85
1.	Direct State Aid Paid By State	(V-B1)	61,985.85	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		15,132.00
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		0.00
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		291.48
H.	Special Education Allowable Cost Payment	(V-H)		1,963.20
I.	Remaining Fund Balance Available	(V-I)		15,767.94
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,659.51
1.	Actual Non-Levy Revenue	(V-J1)	459.51	
2.	Anticipated Non-Levy Revenue	(V-J2)	1,200.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		32,570.36
1.	State - Guaranteed Tax Base Aid	(V-L1)	9,820.80	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	22,749.56	
M.	**Subtotal of BASE Budget Revenue	(V-M)		129,370.34

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		5,640.73
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		5,640.73

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		17.05
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		4.23
	1. District Property Tax Levy Mills	(V-U1)	4.23	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		21.28

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

38 Powder River

0692 Biddle Elem

Submit ID: 0692-80806811

01 General Fund

Adopted Budget	0001	135,011.07

Budget Uses

Expenditure Budget	0002	135,011.07
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	15,767.94
Direct State Aid	3110	61,985.85
Quality Educator	3111	15,132.00
At Risk Student	3112	0.00
Indian Education For All	3113	0.00
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	1,963.20
Data For Achievement	3116	291.48
State - Guaranteed Tax Base Aid	3120	9,820.80

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	459.51
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	1,200.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00	
BASE Levy	1110(b)	22,749.56	
Over-BASE Levy	1110(c)	5,640.73	
District Tax Levy		1110	28,390.29
Total Estimated Revenues to Fund Adopted Budget		0004	135,011.07
Estimated Revenues Exceeding Adopted Budget		0004a	0.00

10 Transportation Fund

Adopted Budget	0001	3,600.00

Budget Uses

Expenditure Budget	0002	3,600.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	2,086.00
Contingency	0006	208.00
Over-Schedule	0011	1,306.00
Fund Balance for Budget	TFS48	3,756.89
Operating Reserve	0961	720.00
Unreserved Fund Balance Reappropriated	0970	3,036.89

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	563.11
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,600.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	9,934.73

Budget Uses

Expenditure Budget	0002	9,934.73
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	9,934.73
District Mills	999	7.44
Total Estimated Revenues to Fund Adopted Budget	0004	9,934.73
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	25,000.00

Budget Uses

Expenditure Budget	0002	25,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	25,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	25,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,009.02

Budget Uses

Expenditure Budget	0002	1,009.02
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	897.99
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	897.99
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	111.03
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,009.02
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
38 Powder River

0692 Biddle Elem

Submit ID: 0692-80806811

29 Flexibility Fund

Adopted Budget	0001	5,742.06

Budget Uses

Expenditure Budget	0002	5,742.06
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,742.06
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,742.06

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,742.06
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No

Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00

District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2026

15 Flathead

0330 Bigfork Elem

Submit ID: 0330-20175771

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 624	N/A	59,096,503

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

Joint District Distribution:

(Used for county calculations)

Located - 15 Flathead	437	N/A	34,548,541
Non-located - 24 Lake	187	N/A	24,547,962

The final budget is approved as set forth in this document.

Certification

District Clerk: Lacey Porrovecchio

(Signature) (Date)

Chairperson, School Trustees: Paul Sandry

(Signature) (Date)

County Superintendent: Marcia Stolfus

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

15 Flathead

0330 Bigfork Elem

Submit ID: 0330-20175771

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	5,056,131.50	467,921.91	10%	9.25%	0.00	3,143,376.67	1,912,754.83	32.36
10 Transportation	485,000.00	97,000.00	20%	20.00%	115,251.50	116,774.08	252,974.42	4.28
11 Bus Depreciation Reserve	281,055.19	0.00	N/A	0.00%	195,310.09	0.00	85,745.10	1.45
13 Tuition	142,968.34		N/A		820.09	0.00	142,148.25	2.41
14 Retirement	742,226.00	148,445.20	20%	20.00%	83,186.76	659,039.24		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	737,882.86	0.00	N/A	0.00%	584,283.09	3,599.77	150,000.00	2.54
29 Flexibility	36,997.82	0.00	N/A	0.00%	36,997.82	0.00	0.00	0.00
61 Building Reserve	182,939.30	0.00	N/A	0.00%	69,914.30	35,777.54	77,247.46	1.31
Total of All Funds	7,665,201.01	713,367.11			1,085,763.65	3,958,567.30	2,620,870.06	44.35

50 Debt Service Tax Jurisdiction								
0330	250.00	0.00	20-9-438	0.00%	24,471.42	0.00	0.00	0.00

Budget Report
FY 2026

15 Flathead

0330 Bigfork Elem

Submit ID: 0330-20175771

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	BIGFORK K-6	462 *
M1	BIGFORK 7-8	162 *

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

A.	Direct State Aid	(I-A)	2,023,650.04
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	349,019.58
D.	At Risk Student	(I-D)	11,843.95
E.	Indian Education For All	(I-E)	9,176.78
F.	American Indian Achievement Gap	(I-F)	3,237.00
G.	Data For Achievement	(I-G)	15,156.96
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	131,532.39
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	17,024.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	635
B.	BASE Budget Limit	(II-B)	3,985,990.03
C.	Maximum Budget Limit	(II-C)	4,961,231.79
D.	Over-BASE Levy As Submitted on Budget	(II-D)	861,806.84
E.	Adopted Budget	(II-E)	4,847,796.87

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	4,194,324.66
H.	Maximum Budget Limit	(II-H)	5,294,164.92
I.	Highest Budget Without a Vote	(II-I)	5,056,131.50
J.	Highest Budget	(II-J)	5,294,164.92
K.	Highest Voted Amount	(II-K)	238,033.42
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	5,056,131.50

Budget Report
FY 2026
15 Flathead

Submit ID: 0330-20175771

0330 Bigfork Elem

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

A.	Operating Reserve (961)	(III-A)		467,921.91
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		467,921.91

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		5,056,131.50
	1. BASE Budget Limit	(V-A1)	4,194,324.66	
	2. Over-BASE Budget	(V-A2)	861,806.84	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		2,023,650.04
	1. Direct State Aid Paid By State	(V-B1)	2,023,650.04	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		349,019.58
D.	At Risk Student	(V-D)		11,843.95
E.	Indian Education For All	(V-E)		9,176.78
F.	American Indian Achievement Gap	(V-F)		3,237.00
G.	Data For Achievement	(V-G)		15,156.96
H.	Special Education Allowable Cost Payment	(V-H)		131,532.39
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		239,021.41
	1. Actual Non-Levy Revenue	(V-J1)	37,366.77	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	201,654.64	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,411,686.55
	1. State - Guaranteed Tax Base Aid	(V-L1)	360,738.56	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	1,050,947.99	
M.	**Subtotal of BASE Budget Revenue	(V-M)		4,194,324.66

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		861,806.84
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		861,806.84

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		17.78
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		14.58
	1. District Property Tax Levy Mills	(V-U1)	14.58	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		32.36

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
15 Flathead

0330 Bigfork Elem

Submit ID: 0330-20175771

01 General Fund

Adopted Budget	0001	5,056,131.50

Budget Uses

Expenditure Budget	0002	5,056,131.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	2,023,650.04
Quality Educator	3111	349,019.58
At Risk Student	3112	11,843.95
Indian Education For All	3113	9,176.78
American Indian Achievement Gap	3114	3,237.00
State Special Education Allowable Cost Payment to Districts	3115	131,532.39
Data For Achievement	3116	15,156.96
State - Guaranteed Tax Base Aid	3120	360,738.56

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	34,755.56
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	2,611.21
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	201,654.64
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	1,050,947.99		
Over-BASE Levy	1110(c)	861,806.84		
District Tax Levy			1110	1,912,754.83
Total Estimated Revenues to Fund Adopted Budget			0004	5,056,131.50
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	485,000.00

Budget Uses

Expenditure Budget	0002	485,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	106,158.24
Contingency	0006	10,615.82
Over-Schedule	0011	368,225.94
Fund Balance for Budget	TFS48	212,251.50
Operating Reserve	0961	97,000.00
Unreserved Fund Balance Reappropriated	0970	115,251.50

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	29,193.52
State - On-Schedule Transportation Reimbursement	3210	87,580.56
District Tax Levy	1110	252,974.42
District Mills	999	4.28
Total Estimated Revenues to Fund Adopted Budget	0004	485,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	281,055.19

Budget Uses

Expenditure Budget	0002	281,055.19
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	195,310.09
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	195,310.09
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	85,745.10
District Mills	999	1.45
Total Estimated Revenues to Fund Adopted Budget	0004	281,055.19

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2023 IC CE	2025	67,521.26	0.00	13,504.25	0.00
2024 Nissan E-Bus	2025	22,500.00	0.00	4,500.00	4,500.00
2024 INTEGRATED CE	2024	63,194.00	0.00	12,638.80	0.00
2024 LION ELECTRIC BUS	2024	187,788.75	0.00	37,557.75	12,000.00
2014 Bluebird Life Bus	2023	23,000.00	9,200.00	4,600.00	4,600.00
2022 Thomas	2021	58,461.50	5,000.00	11,692.30	0.00
2020 Ford Expedition	2020	22,566.50	9,026.60	4,513.30	4,513.30
2018 Thomas	2018	49,711.00	19,884.40	9,942.20	9,942.20
2019 Thomas	2018	66,460.00	13,292.00	13,292.00	13,292.00
2016 Bluebird All American	2015	62,700.00	39,235.88	12,540.00	12,540.00
2013 Bluebird	2013	102,500.00	95,865.66	20,500.00	20,500.00
Radios in all buses, base units in schools, handhelds for admin-digital	2011	19,288.00	19,288.00	3,857.60	3,857.60
Total					85,745.10

13 Tuition Fund

Adopted Budget	0001	142,968.34

Budget Uses

Expenditure Budget	0002	142,968.34
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	820.09
Unreserved Fund Balance Reappropriated	0970	820.09

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	142,148.25
District Mills	999	2.41
Total Estimated Revenues to Fund Adopted Budget	0004	142,968.34
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
15 Flathead

0330 Bigfork Elem

Submit ID: 0330-20175771

14 Retirement Fund

Adopted Budget	0001	742,226.00

Budget Uses

Expenditure Budget	0002	742,226.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	231,631.96
Operating Reserve	0961	148,445.20
Unreserved Fund Balance Reappropriated	0970	83,186.76

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	659,039.24
Total Estimated Revenues to Fund Adopted Budget	0004	742,226.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	737,882.86

Budget Uses

Expenditure Budget	0002	737,882.86
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	584,283.09
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	584,283.09
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	3,599.77
District Tax Levy	1110	150,000.00
District Mills	999	2.54
Total Estimated Revenues to Fund Adopted Budget	0004	737,882.86
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
15 Flathead

0330 Bigfork Elem

Submit ID: 0330-20175771

29 Flexibility Fund

Adopted Budget	0001	36,997.82

Budget Uses

Expenditure Budget	0002	36,997.82
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	36,997.82
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	36,997.82

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	36,997.82
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
15 Flathead

0330 Bigfork Elem

Submit ID: 0330-20175771

50 Debt Service Fund
0330

Taxable Value		59,096,503.00
Adopted Budget	0001	250.00

Budget Uses

Expenditure Budget	0002	250.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	24,471.42
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	24,471.42
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	250.00
Estimated Revenues Exceeding Adopted Budget	0004a	24,221.42

SIDs

Issue Type		Amount
Elementary		250.00
Total SID Requirements		250.00
Total Debt Service Requirements	0002	250.00

Budget Report
FY 2026
15 Flathead

0330 Bigfork Elem

Submit ID: 0330-20175771

61 Building Reserve Fund

Adopted Budget		0001	182,939.30

Budget Uses

Expenditure Budget		0002	182,939.30
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	69,914.30
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	69,914.30
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	35,777.54
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	77,247.46	
District Tax Levy		1110	77,247.46
District Mills		999	1.31
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.31
Total Estimated Revenues to Fund Adopted Budget		0004	182,939.30

Budget Report
FY 2026

15 Flathead

0331 Bigfork H S

Submit ID: 0331-76283589

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	353	74,161,758

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

Joint District Distribution:

(Used for county calculations)

Located - 15 Flathead	N/A	273	46,851,121
Non-located - 24 Lake	N/A	80	27,310,637

The final budget is approved as set forth in this document.

Certification

District Clerk: Lacey Porrovecchio

(Signature) (Date)

Chairperson, School Trustees: Paul Sandry

(Signature) (Date)

County Superintendent: Marcia Stolfus

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026
15 Flathead
0331 Bigfork H S

Submit ID: 0331-76283589

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,557,330.22	332,861.96	10%	9.36%	0.00	2,162,934.59	1,394,395.63	18.80
10 Transportation	425,000.00	85,000.00	20%	20.00%	94,826.20	102,974.28	227,199.52	3.06
11 Bus Depreciation Reserve	326,030.61	0.00	N/A	0.00%	206,947.76	0.00	119,082.85	1.61
13 Tuition	148,898.61		N/A		2,823.89	0.00	146,074.72	1.97
14 Retirement	512,876.00	102,575.20	20%	20.00%	28,166.90	484,709.10		
17 Adult Education	16,862.46	0.00	35%	0.00%	16,862.46	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	654,086.34	0.00	N/A	0.00%	551,544.44	2,541.90	100,000.00	1.35
29 Flexibility	39,861.65	0.00	N/A	0.00%	39,861.65	0.00	0.00	0.00
61 Building Reserve	126,358.48	0.00	N/A	0.00%	45,303.48	33,604.21	47,450.79	0.64
Total of All Funds	5,807,304.37	520,437.16			986,336.78	2,786,764.08	2,034,203.51	27.43

50 Debt Service Tax Jurisdiction								
0331	1,016,836.00	0.00	20-9-438	0.00%	0.00	0.00	1,016,836.00	13.71

Budget Report
FY 2026

15 Flathead

0331 Bigfork H S

Submit ID: 0331-76283589

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 BIGFORK HS 9-12 353 *

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

A.	Direct State Aid	(I-A)	1,461,349.39
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	219,640.98
D.	At Risk Student	(I-D)	6,294.38
E.	Indian Education For All	(I-E)	6,139.40
F.	American Indian Achievement Gap	(I-F)	1,245.00
G.	Data For Achievement	(I-G)	8,574.37
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	74,600.46
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	23,019.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	357
B.	BASE Budget Limit	(II-B)	2,803,158.35
C.	Maximum Budget Limit	(II-C)	3,489,477.28
D.	Over-BASE Levy As Submitted on Budget	(II-D)	595,605.05
E.	Adopted Budget	(II-E)	3,398,763.40

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	94%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,961,725.17
H.	Maximum Budget Limit	(II-H)	3,737,382.63
I.	Highest Budget Without a Vote	(II-I)	3,557,330.22
J.	Highest Budget	(II-J)	3,737,382.63
K.	Highest Voted Amount	(II-K)	180,052.41
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,557,330.22

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

A.	Operating Reserve (961)	(III-A)		332,861.96
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		332,861.96

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,557,330.22
1.	BASE Budget Limit	(V-A1)	2,961,725.17	
2.	Over-BASE Budget	(V-A2)	595,605.05	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,461,349.39
1.	Direct State Aid Paid By State	(V-B1)	1,461,349.39	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		219,640.98
D.	At Risk Student	(V-D)		6,294.38
E.	Indian Education For All	(V-E)		6,139.40
F.	American Indian Achievement Gap	(V-F)		1,245.00
G.	Data For Achievement	(V-G)		8,574.37
H.	Special Education Allowable Cost Payment	(V-H)		74,600.46
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		110,243.75
1.	Actual Non-Levy Revenue	(V-J1)	23,623.41	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	86,620.34	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,073,637.44
1.	State - Guaranteed Tax Base Aid	(V-L1)	274,846.86	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	798,790.58	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,961,725.17

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		595,605.05
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		595,605.05

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		10.77
U.	Over-BASE Mills	(V-U)		8.03
	1. District Property Tax Levy Mills	(V-U1)	8.03	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		18.80

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

15 Flathead

0331 Bigfork H S

Submit ID: 0331-76283589

01 General Fund

Adopted Budget	0001	3,557,330.22

Budget Uses

Expenditure Budget	0002	3,557,330.22
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,461,349.39
Quality Educator	3111	219,640.98
At Risk Student	3112	6,294.38
Indian Education For All	3113	6,139.40
American Indian Achievement Gap	3114	1,245.00
State Special Education Allowable Cost Payment to Districts	3115	74,600.46
Data For Achievement	3116	8,574.37
State - Guaranteed Tax Base Aid	3120	274,846.86

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	21,612.42
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	2,010.99
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	86,620.34
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	798,790.58		
Over-BASE Levy	1110(c)	595,605.05		
District Tax Levy			1110	1,394,395.63
Total Estimated Revenues to Fund Adopted Budget			0004	3,557,330.22
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	425,000.00

Budget Uses

Expenditure Budget	0002	425,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	93,612.96
Contingency	0006	9,361.30
Over-Schedule	0011	322,025.74
Fund Balance for Budget	TFS48	179,826.20
Operating Reserve	0961	85,000.00
Unreserved Fund Balance Reappropriated	0970	94,826.20

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	25,743.57
State - On-Schedule Transportation Reimbursement	3210	77,230.71
District Tax Levy	1110	227,199.52
District Mills	999	3.06
Total Estimated Revenues to Fund Adopted Budget	0004	425,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

15 Flathead

0331 Bigfork H S

Submit ID: 0331-76283589

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	326,030.61

Budget Uses

Expenditure Budget	0002	326,030.61
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	206,947.76
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	206,947.76
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	119,082.85
District Mills	999	1.61
Total Estimated Revenues to Fund Adopted Budget	0004	326,030.61

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2023 IC CE	2025	67,521.26	0.00	13,504.25	0.00
2024 NISSAN E-BUS	2025	22,500.00	0.00	4,500.00	4,500.00
2010 MOTOR COACH ACTIVITY BUS	2024	55,150.00	11,030.00	11,030.00	11,030.00
2012 VOLVO 9700 ACTIVITY BUS	2024	86,250.00	17,250.00	17,250.00	17,250.00
2024 INTEGRATED CE BUS	2024	63,195.00	0.00	12,639.00	0.00
2024 LION ELECTRIC BUS	2024	187,788.75	0.00	37,557.75	37,557.75
2014 Bluebird Lift Bus	2023	23,000.00	9,200.00	4,600.00	4,600.00
2022 Thomas	2021	58,461.50	11,692.30	11,692.30	0.00
2020 Ford Expedition	2020	22,566.50	4,513.30	4,513.30	4,513.30
2018 Thomas	2018	49,711.00	19,884.40	9,942.20	9,942.20
2019 Tomas	2018	66,460.00	13,292.00	13,292.00	13,292.00
2016 Bluebird All American	2015	62,700.00	28,080.00	12,540.00	12,540.00
Radios in all buses, base units in schools, handhelds for admin-digital	2011	19,288.00	22,629.36	3,857.60	3,857.60
Total					119,082.85

13 Tuition Fund

Adopted Budget	0001	148,898.61

Budget Uses

Expenditure Budget	0002	148,898.61
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,823.89
Unreserved Fund Balance Reappropriated	0970	2,823.89

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	146,074.72
District Mills	999	1.97
Total Estimated Revenues to Fund Adopted Budget	0004	148,898.61
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
15 Flathead

0331 Bigfork H S

Submit ID: 0331-76283589

14 Retirement Fund

Adopted Budget	0001	512,876.00

Budget Uses

Expenditure Budget	0002	512,876.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	130,742.10
Operating Reserve	0961	102,575.20
Unreserved Fund Balance Reappropriated	0970	28,166.90

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	484,709.10
Total Estimated Revenues to Fund Adopted Budget	0004	512,876.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

15 Flathead

0331 Bigfork H S

Submit ID: 0331-76283589

17 Adult Education Fund

Adopted Budget	0001	16,862.46

Budget Uses

Expenditure Budget	0002	16,862.46
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	16,862.46
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	16,862.46

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	16,862.46
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	654,086.34

Budget Uses

Expenditure Budget	0002	654,086.34
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	551,544.44
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	551,544.44
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,541.90
District Tax Levy	1110	100,000.00
District Mills	999	1.35
Total Estimated Revenues to Fund Adopted Budget	0004	654,086.34
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

15 Flathead

0331 Bigfork H S

Submit ID: 0331-76283589

29 Flexibility Fund

Adopted Budget	0001	39,861.65

Budget Uses

Expenditure Budget	0002	39,861.65
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	39,861.65
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	39,861.65

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	39,861.65
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
15 Flathead

0331 Bigfork H S

Submit ID: 0331-76283589

50 Debt Service Fund
0331

Taxable Value		74,161,758.00
Adopted Budget	0001	1,016,836.00

Budget Uses

Expenditure Budget	0002	1,014,050.00
Add To Fund Balance	0003	2,786.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	-2,785.97
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,016,836.00
Jurisdiction Mills	999	13.71
Total Estimated Revenues to Fund Adopted Budget	0004	1,016,836.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
High School Bond	12/29/2015	06/30/2036	9,075,000.00	5,285,000.00	425,000.00	228,400.00	0.00
High School Bond	06/14/2016	06/30/2036	4,925,000.00	2,900,000.00	235,000.00	125,400.00	0.00
Total Bond Requirements							1,013,800.00

SIDs

Issue Type	Amount
High School	250.00
Total SID Requirements	250.00

Total Debt Service Requirements	0002	1,014,050.00

Budget Report
FY 2026
15 Flathead

0331 Bigfork H S

Submit ID: 0331-76283589

61 Building Reserve Fund

Adopted Budget		0001	126,358.48

Budget Uses

Expenditure Budget		0002	126,358.48
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	45,303.48
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	45,303.48
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	33,604.21
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	47,450.79	
District Tax Levy		1110	47,450.79
District Mills		999	0.64
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.64
Total Estimated Revenues to Fund Adopted Budget		0004	126,358.48

Budget Report
FY 2026

08 Chouteau

0138 Big Sandy K-12

Submit ID: 0138-20661460

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 137	63	8,343,875

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Mary Merrill

(Signature) (Date)

Chairperson, School Trustees: Brad Weaver

(Signature) (Date)

County Superintendent: Rick Cook

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026
08 Chouteau
0138 Big Sandy K-12

Submit ID: 0138-20661460

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,292,295.86	170,876.67	10%	7.45%	0.00	1,553,681.20	738,614.66	88.53
10 Transportation	265,000.00	53,000.00	20%	20.00%	34,867.44	104,323.00	125,809.56	15.08
11 Bus Depreciation Reserve	666,554.94	0.00	N/A	0.00%	592,402.54	13,000.00	61,152.40	7.33
13 Tuition	62,558.57		N/A		60.35	150.00	62,348.22	7.47
14 Retirement	290,000.00	49,910.90	20%	17.21%	0.00	290,000.00		
17 Adult Education	28,900.00	0.00	35%	0.00%	17,142.89	200.00	11,557.11	1.39
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	64,518.69	0.00	N/A	0.00%	12,286.16	1,803.53	50,429.00	6.04
29 Flexibility	9,547.67	0.00	N/A	0.00%	2,047.67	7,500.00	0.00	0.00
61 Building Reserve	115,830.82	0.00	N/A	0.00%	12,605.48	81,083.92	22,141.42	2.65
Total of All Funds	3,795,206.55	273,787.57			671,412.53	2,051,741.65	1,072,052.37	128.49

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

Budget Report
FY 2026

08 Chouteau

Submit ID: 0138-20661460

0138 Big Sandy K-12

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	BIG SANDY K-6	107 *
M1	BIG SANDY 7-8	30 *
H1	BIG SANDY HS 9-12	63

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

A.	Direct State Aid	(I-A)	899,732.24
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	161,988.06
D.	At Risk Student	(I-D)	9,173.31
E.	Indian Education For All	(I-E)	5,074.00
F.	American Indian Achievement Gap	(I-F)	9,213.00
G.	Data For Achievement	(I-G)	4,858.00
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	45,478.27
I.	State Special Education Related-Services Payment To Coop	(I-I)	10,360.70
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	8,663.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	14,109.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	202
B.	BASE Budget Limit	(II-B)	1,717,715.25
C.	Maximum Budget Limit	(II-C)	2,129,327.55
D.	Over-BASE Levy As Submitted on Budget	(II-D)	423,916.59
E.	Adopted Budget	(II-E)	2,141,631.84

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,868,379.27
H.	Maximum Budget Limit	(II-H)	2,307,673.64
I.	Highest Budget Without a Vote	(II-I)	2,292,295.86
J.	Highest Budget	(II-J)	2,307,673.64
K.	Highest Voted Amount	(II-K)	15,377.78
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,292,295.86

Budget Report
FY 2026

08 Chouteau

Submit ID: 0138-20661460

0138 Big Sandy K-12

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

A.	Operating Reserve (961)	(III-A)			170,876.67
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			170,876.67

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	30,498.04	14,980.23	45,478.27
B.	Special Education RSBG to Coop	6,925.31	3,435.39	10,360.70
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	14,969.34	7,366.25	22,335.59

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	182,198.00	364,401.00	546,599.00
F.	100% Of Per Student Entitlement	943,230.30	522,994.50	1,466,224.80
		1,125,428.30	887,395.50	2,012,823.80
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	397,276.19	313,250.61	710,526.80
H.	Special Education in BASE@40%	14,969.34	7,366.25	22,335.59
I.	Subsidized BASE Amount	412,245.53	320,616.86	732,862.39
J.	Subsidized BASE Ratio	56%	44%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,292,295.86
	1. BASE Budget Limit	(V-A1)	1,868,379.27	
	2. Over-BASE Budget	(V-A2)	423,916.59	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		899,732.24
	1. Direct State Aid Paid By State	(V-B1)	899,732.24	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		161,988.06
D.	At Risk Student	(V-D)		9,173.31
E.	Indian Education For All	(V-E)		5,074.00
F.	American Indian Achievement Gap	(V-F)		9,213.00
G.	Data For Achievement	(V-G)		4,858.00

H.	Special Education Allowable Cost Payment	(V-H)		45,478.27
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		7,605.03
	1. Actual Non-Levy Revenue	(V-J1)	2,001.03	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	5,604.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		725,257.36
	1. State - Guaranteed Tax Base Aid	(V-L1)	410,559.29	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	314,698.07	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,868,379.27

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		423,916.59
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		423,916.59

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.69
T.	BASE Mills - High School	(V-T)		14.03
U.	Over-BASE Mills	(V-U)		50.81
	1. District Property Tax Levy Mills	(V-U1)	50.81	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		88.53

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
08 Chouteau
0138 Big Sandy K-12

Submit ID: 0138-20661460

01 General Fund

Adopted Budget	0001	2,292,295.86

Budget Uses

Expenditure Budget	0002	2,292,295.86
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	899,732.24
Quality Educator	3111	161,988.06
At Risk Student	3112	9,173.31
Indian Education For All	3113	5,074.00
American Indian Achievement Gap	3114	9,213.00
State Special Education Allowable Cost Payment to Districts	3115	45,478.27
Data For Achievement	3116	4,858.00
State - Guaranteed Tax Base Aid	3120	410,559.29

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,001.03
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	5,604.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	314,698.07		
Over-BASE Levy	1110(c)	423,916.59		
District Tax Levy			1110	738,614.66
Total Estimated Revenues to Fund Adopted Budget			0004	2,292,295.86
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	265,000.00

Budget Uses

Expenditure Budget	0002	265,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	93,930.00
Contingency	0006	9,393.00
Over-Schedule	0011	161,677.00
Fund Balance for Budget	TFS48	87,867.44
Operating Reserve	0961	53,000.00
Unreserved Fund Balance Reappropriated	0970	34,867.44

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	1,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	25,830.75
State - On-Schedule Transportation Reimbursement	3210	77,492.25
District Tax Levy	1110	125,809.56
District Mills	999	15.08
Total Estimated Revenues to Fund Adopted Budget	0004	265,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

08 Chouteau

0138 Big Sandy K-12

Submit ID: 0138-20661460

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	666,554.94

Budget Uses

Expenditure Budget	0002	666,554.94
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	592,402.54
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	592,402.54
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	13,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	61,152.40
District Mills	999	7.33
Total Estimated Revenues to Fund Adopted Budget	0004	666,554.94

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2018 FOrd Expedition EBUS	2025	35,199.00	0.00	7,039.80	7,039.80
2026 Bluebird Vision	2025	143,500.00	0.00	28,700.00	28,700.00
72 Passenger Bus	2022	91,769.00	36,707.60	18,353.80	18,353.80
2007 MCI J4500	2016	195,000.00	285,441.20	39,000.00	7,058.80
2017 Bluebird 9950	2016	95,000.00	142,500.00	N/A	NA
REI Bus Watch Camera	2014	1,025.00	1,537.50	N/A	NA
REI Bus Watch Camera - Elemenary	2014	1,025.00	1,537.50	N/A	NA
2014 Thomas	2013	44,846.50	67,269.75	N/A	NA
2014 Thomas - Elementary	2013	44,846.50	67,269.75	N/A	NA
2010 Chevy Bluebird	2011	31,000.00	46,500.00	N/A	NA
2010 Chevy Bluebird - Elementary	2011	31,000.00	46,500.00	N/A	NA
2006 THOMAS	2005	34,375.62	51,563.43	N/A	NA
2006 Thomas Bus C 7860 - Elementary	2005	34,375.62	51,563.43	N/A	NA
2004 Thomas-Bus-F2976 - Elementary	2004	37,521.00	56,281.50	N/A	NA
BUS F 2976	2004	37,521.00	56,281.50	N/A	NA
Total					61,152.40

13 Tuition Fund

Adopted Budget	0001	62,558.57

Budget Uses

Expenditure Budget	0002	62,558.57
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	60.35
Unreserved Fund Balance Reappropriated	0970	60.35

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	150.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	62,348.22
District Mills	999	7.47
Total Estimated Revenues to Fund Adopted Budget	0004	62,558.57
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	290,000.00

Budget Uses

Expenditure Budget	0002	290,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	49,910.90
Operating Reserve	0961	49,910.90
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	500.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	289,500.00
Total Estimated Revenues to Fund Adopted Budget	0004	290,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	28,900.00

Budget Uses

Expenditure Budget	0002	28,900.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	17,142.89
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	17,142.89

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	200.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	11,557.11
District Mills	999	1.39
Total Estimated Revenues to Fund Adopted Budget	0004	28,900.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	64,518.69

Budget Uses

Expenditure Budget	0002	64,518.69
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	12,286.16
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	12,286.16
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	200.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,603.53
District Tax Levy	1110	50,429.00
District Mills	999	6.04
Total Estimated Revenues to Fund Adopted Budget	0004	64,518.69
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	9,547.67

Budget Uses

Expenditure Budget	0002	9,547.67
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,047.67
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,047.67

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	500.00
Other Revenue from Local Sources	1900	5,000.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	2,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	9,547.67
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
08 Chouteau

Submit ID: 0138-20661460

0138 Big Sandy K-12

61 Building Reserve Fund

Adopted Budget		0001	115,830.82

Budget Uses

Expenditure Budget		0002	115,830.82
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	12,605.48
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	12,605.48
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	81,083.92
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	22,141.42	
District Tax Levy		1110	22,141.42
District Mills		999	2.65
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.65
Total Estimated Revenues to Fund Adopted Budget		0004	115,830.82

Budget Report
FY 2026

16 Gallatin

Submit ID: 1239-21412271

1239 Big Sky School K-12

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 305	122	135,895,529

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Libby Grabow

(Signature) (Date)

Chairperson, School Trustees: Matt Jennings

(Signature) (Date)

County Superintendent: John Nielson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

16 Gallatin

Submit ID: 1239-21412271

1239 Big Sky School K-12

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	4,228,981.58	386,067.94	10%	9.13%	0.00	2,155,284.47	2,073,697.11	15.25
10 Transportation	1,503,400.00	300,680.00	20%	20.00%	328,924.73	78,980.08	1,095,495.19	8.06
11 Bus Depreciation Reserve	636,096.12	0.00	N/A	0.00%	479,159.78	0.00	156,936.34	1.15
13 Tuition	468,289.10		N/A		239,572.75	0.00	228,716.35	1.68
14 Retirement	750,000.00	150,000.00	20%	20.00%	140,740.51	609,259.49		
17 Adult Education	222,490.12	77,871.54	35%	35.00%	143,280.03	0.00	79,210.09	0.58
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	191,945.91	0.00	N/A	0.00%	95,026.39	2,840.65	94,078.87	0.69
29 Flexibility	883.98	0.00	N/A	0.00%	883.98	0.00	0.00	0.00
61 Building Reserve	406,342.83	0.00	N/A	0.00%	168,776.83	0.00	237,566.00	1.75
Total of All Funds	8,408,429.64	914,619.48			1,596,365.00	2,846,364.69	3,965,699.95	29.16

50 Debt Service Tax Jurisdiction								
2009EL	2,457,750.00	0.00	20-9-438	0.00%	0.00	0.00	2,457,750.00	18.09

Budget Report
FY 2026

16 Gallatin

Submit ID: 1239-21412271

1239 Big Sky School K-12

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	OPHIR K-8	239 *
M1	OPHIR 7-8	66 *
H1	LONE PEAK 9-12	122

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

A.	Direct State Aid	(I-A)	1,632,572.65
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	260,951.34
D.	At Risk Student	(I-D)	987.72
E.	Indian Education For All	(I-E)	10,832.99
F.	American Indian Achievement Gap	(I-F)	996.00
G.	Data For Achievement	(I-G)	10,371.83
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	67,730.40
I.	State Special Education Related-Services Payment To Coop	(I-I)	22,575.42
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	428
B.	BASE Budget Limit	(II-B)	3,145,751.27
C.	Maximum Budget Limit	(II-C)	3,918,920.39
D.	Over-BASE Levy As Submitted on Budget	(II-D)	744,550.55
E.	Adopted Budget	(II-E)	3,918,920.39

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	81%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,309,822.84
H.	Maximum Budget Limit	(II-H)	4,228,981.58
I.	Highest Budget Without a Vote	(II-I)	4,054,373.39
J.	Highest Budget	(II-J)	4,228,981.58
K.	Highest Voted Amount	(II-K)	174,608.19
L.	Amount Approved on Ballot by Voters	(II-L)	300,000.00
M.	Adopted Budget	(II-M)	4,228,981.58

Budget Report
FY 2026
16 Gallatin

Submit ID: 1239-21412271

1239 Big Sky School K-12

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

A.	Operating Reserve (961)	(III-A)			386,067.94
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			386,067.94

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		**Elementary**	**High School**	**K-12**
A.	Special Education Allowable Costs	47,771.20	19,959.20	67,730.40
B.	Special Education RSBG to Coop	15,922.76	6,652.66	22,575.42
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	25,477.58	10,644.74	36,122.33
Proration of BASE Budget to Elementary and High School Programs:		**Elementary**	**High School**	**K-12**
E.	100% Of Basic Entitlement	182,198.00	364,401.00	546,599.00
F.	100% Of Per Student Entitlement	2,094,705.30	1,010,983.50	3,105,688.80
		2,276,903.30	1,375,384.50	3,652,287.80
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	803,746.87	485,510.73	1,289,257.59
H.	Special Education in BASE@40%	25,477.58	10,644.74	36,122.33
I.	Subsidized BASE Amount	829,224.45	496,155.47	1,325,379.92
J.	Subsidized BASE Ratio	63%	37%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		4,228,981.58
	1. BASE Budget Limit	(V-A1)	3,309,822.84	
	2. Over-BASE Budget	(V-A2)	919,158.74	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,632,572.65
	1. Direct State Aid Paid By State	(V-B1)	1,632,572.65	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		260,951.34
D.	At Risk Student	(V-D)		987.72
E.	Indian Education For All	(V-E)		10,832.99
F.	American Indian Achievement Gap	(V-F)		996.00
G.	Data For Achievement	(V-G)		10,371.83

H.	Special Education Allowable Cost Payment	(V-H)		67,730.40
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		170,841.54
	1. Actual Non-Levy Revenue	(V-J1)	81,550.12	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	89,291.42	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,154,538.37
	1. State - Guaranteed Tax Base Aid	(V-L1)	0.00	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	1,154,538.37	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,309,822.84

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		919,158.74
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		919,158.74

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		5.35
T.	BASE Mills - High School	(V-T)		3.14
U.	Over-BASE Mills	(V-U)		6.76
	1. District Property Tax Levy Mills	(V-U1)	6.76	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		15.25

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
16 Gallatin

Submit ID: 1239-21412271

1239 Big Sky School K-12

01 General Fund

Adopted Budget	0001	4,228,981.58

Budget Uses

Expenditure Budget	0002	4,228,981.58
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,632,572.65
Quality Educator	3111	260,951.34
At Risk Student	3112	987.72
Indian Education For All	3113	10,832.99
American Indian Achievement Gap	3114	996.00
State Special Education Allowable Cost Payment to Districts	3115	67,730.40
Data For Achievement	3116	10,371.83
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	81,550.12
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	89,291.42
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	1,154,538.37		
Over-BASE Levy	1110(c)	919,158.74		
District Tax Levy			1110	2,073,697.11
Total Estimated Revenues to Fund Adopted Budget			0004	4,228,981.58
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	1,503,400.00

Budget Uses

Expenditure Budget	0002	873,795.27
Add To Fund Balance	0003	629,604.73

Transportation Schedule Data

On-Schedule	0005	71,800.05
Contingency	0006	7,180.01
Over-Schedule	0011	1,424,419.94
Fund Balance for Budget	TFS48	629,604.73
Operating Reserve	0961	300,680.00
Unreserved Fund Balance Reappropriated	0970	328,924.73

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	19,745.02
State - On-Schedule Transportation Reimbursement	3210	59,235.06
District Tax Levy	1110	1,095,495.19
District Mills	999	8.06
Total Estimated Revenues to Fund Adopted Budget	0004	1,503,400.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	636,096.12

Budget Uses

Expenditure Budget	0002	636,096.12
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	479,159.78
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	479,159.78
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	156,936.34
District Mills	999	1.15
Total Estimated Revenues to Fund Adopted Budget	0004	636,096.12

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Coachliner Activities Bus	2025	350,222.00	0.00	70,044.40	70,044.40
MB Activities Van	2025	92,385.50	0.00	18,477.10	18,477.10
Chevy Suburban - Dark Gray	2023	61,894.00	24,757.60	12,378.80	12,378.80
Chevy Suburban - Light Grey	2023	59,526.00	23,810.40	11,905.20	11,905.20
2021 IC 3000 Yellow Bus	2021	113,911.40	91,129.12	22,782.28	22,782.28
2019 IC Integrated C E	2019	106,742.80	128,091.36	21,348.56	21,348.56
2017 IC 4DRBUC8N4HB706558 77 Passenger	2017	95,594.96	143,392.44	N/A	NA
2014 IC CE 77 PASS BUS	2014	112,976.69	169,465.04	N/A	NA
4DRBWAAR6DB300724	2013	143,077.00	214,615.50	N/A	NA
2010 Chevrolet Express Cutaway 25 Passenger	2011	74,983.00	112,474.50	N/A	NA
Total					156,936.34

13 Tuition Fund

Adopted Budget	0001	468,289.10

Budget Uses

Expenditure Budget	0002	468,289.10
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	239,572.75
Unreserved Fund Balance Reappropriated	0970	239,572.75

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	228,716.35
District Mills	999	1.68
Total Estimated Revenues to Fund Adopted Budget	0004	468,289.10
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	750,000.00

Budget Uses

Expenditure Budget	0002	750,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	290,740.51
Operating Reserve	0961	150,000.00
Unreserved Fund Balance Reappropriated	0970	140,740.51

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	609,259.49
Total Estimated Revenues to Fund Adopted Budget	0004	750,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	222,490.12

Budget Uses

Expenditure Budget	0002	222,490.12
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	221,151.57
Operating Reserve	0961	77,871.54
Unreserved Fund Balance Reappropriated	0970	143,280.03

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	79,210.09
District Mills	999	0.58
Total Estimated Revenues to Fund Adopted Budget	0004	222,490.12
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	191,945.91

Budget Uses

Expenditure Budget	0002	96,919.52
Add To Fund Balance	0003	95,026.39
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	95,026.39
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	95,026.39
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,840.65
District Tax Levy	1110	94,078.87
District Mills	999	0.69
Total Estimated Revenues to Fund Adopted Budget	0004	191,945.91
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	883.98

Budget Uses

Expenditure Budget	0002	883.98
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	883.98
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	883.98

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	883.98
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
16 Gallatin

Submit ID: 1239-21412271

1239 Big Sky School K-12

50 Debt Service Fund
2009EL

Taxable Value		135,895,529.00
Adopted Budget	0001	2,457,750.00

Budget Uses

Expenditure Budget	0002	2,457,750.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	-7,182.01
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,457,750.00
Jurisdiction Mills	999	18.09
Total Estimated Revenues to Fund Adopted Budget	0004	2,457,750.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
Elementary Bond	07/30/2020	06/30/2040	8,225,000.00	6,361,250.00	336,000.00	250,390.00	300.00
High School Bond	07/30/2020	06/30/2040	15,275,000.00	11,813,750.00	624,000.00	465,010.00	300.00
High School Refunding Bond	10/29/2020	06/30/2028	841,248.00	219,328.00	105,248.00	9,737.28	300.00
Elementary Refunding Bond	10/29/2020	06/30/2028	4,873,752.00	1,270,672.00	609,752.00	56,412.72	300.00
Total Bond Requirements							2,457,750.00

Total Debt Service Requirements	0002	2,457,750.00

Budget Report
FY 2026

16 Gallatin

Submit ID: 1239-21412271

1239 Big Sky School K-12

61 Building Reserve Fund

Adopted Budget		0001	406,342.83

Budget Uses

Expenditure Budget		0002	237,566.00
Add To Fund Balance		0003	168,776.83
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	168,776.83
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	168,776.83
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	108,346.00	
Building Reserve Permissive Levy	1110(b)	129,220.00	
District Tax Levy		1110	237,566.00
District Mills		999	1.75
Building Reserve Voted Mills		0134	0.80
Building Reserve Permissive Mills		0135	0.95
Total Estimated Revenues to Fund Adopted Budget		0004	406,342.83

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/03/2022	541,730.00	5	612	325,038.00	108,346.00	108,346.00
Total						108,346.00

Budget Report
FY 2026

49 Sweet Grass

0865 Big Timber Elem

Submit ID: 0865-07310490

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 316	N/A	17,654,376

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Tara Locke

(Signature) (Date)

Chairperson, School Trustees: Yancy Terland

(Signature) (Date)

County Superintendent: Susan Metcalf

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

49 Sweet Grass

0865 Big Timber Elem

Submit ID: 0865-07310490

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,575,691.00	233,193.90	10%	9.05%	0.00	1,838,066.86	737,624.14	41.78
10 Transportation	24,060.00	4,812.00	20%	20.00%	2,532.40	1,386.00	20,141.60	1.14
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	147,000.00		N/A		15,597.34	0.00	131,402.66	7.44
14 Retirement	465,000.00	93,000.00	20%	20.00%	12,565.79	452,434.21		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	92,516.66	0.00	N/A	0.00%	53,636.96	1,879.70	37,000.00	2.10
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	111,755.79	0.00	N/A	0.00%	18,927.46	45,213.33	47,615.00	2.70
Total of All Funds	3,416,023.45	331,005.90			103,259.95	2,338,980.10	973,783.40	55.16

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

Budget Report
FY 2026

49 Sweet Grass

0865 Big Timber Elem

Submit ID: 0865-07310490

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	BIG TIMBER K-6	241 *
M1	BIG TIMBER 7-8	75 *

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

A.	Direct State Aid	(I-A)	1,056,858.86
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	206,476.14
D.	At Risk Student	(I-D)	7,475.19
E.	Indian Education For All	(I-E)	567.72
F.	American Indian Achievement Gap	(I-F)	1,743.00
G.	Data For Achievement	(I-G)	7,675.64
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	48,752.80
I.	State Special Education Related-Services Payment To Coop	(I-I)	16,249.94
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	16,096.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	330
B.	BASE Budget Limit	(II-B)	2,101,643.29
C.	Maximum Budget Limit	(II-C)	2,602,290.61
D.	Over-BASE Levy As Submitted on Budget	(II-D)	385,529.71
E.	Adopted Budget	(II-E)	2,487,173.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	81%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,190,161.59
H.	Maximum Budget Limit	(II-H)	2,727,873.67
I.	Highest Budget Without a Vote	(II-I)	2,575,691.45
J.	Highest Budget	(II-J)	2,727,873.67
K.	Highest Voted Amount	(II-K)	152,182.22
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,575,691.00

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

A.	Operating Reserve (961)	(III-A)		233,193.90
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		233,193.90

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,575,691.00
	1. BASE Budget Limit	(V-A1)	2,190,161.59	
	2. Over-BASE Budget	(V-A2)	385,529.41	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,056,858.86
	1. Direct State Aid Paid By State	(V-B1)	1,056,858.86	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		206,476.14
D.	At Risk Student	(V-D)		7,475.19
E.	Indian Education For All	(V-E)		567.72
F.	American Indian Achievement Gap	(V-F)		1,743.00
G.	Data For Achievement	(V-G)		7,675.64
H.	Special Education Allowable Cost Payment	(V-H)		48,752.80
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		100,805.83
	1. Actual Non-Levy Revenue	(V-J1)	5,553.59	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	95,252.24	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		759,806.41
	1. State - Guaranteed Tax Base Aid	(V-L1)	407,711.68	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	352,094.73	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,190,161.59

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		385,529.41
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		385,529.41

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		19.94
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		21.84
	1. District Property Tax Levy Mills	(V-U1)	21.84	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		41.78

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

49 Sweet Grass

0865 Big Timber Elem

Submit ID: 0865-07310490

01 General Fund

Adopted Budget	0001	2,575,691.00

Budget Uses

Expenditure Budget	0002	2,575,691.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,056,858.86
Quality Educator	3111	206,476.14
At Risk Student	3112	7,475.19
Indian Education For All	3113	567.72
American Indian Achievement Gap	3114	1,743.00
State Special Education Allowable Cost Payment to Districts	3115	48,752.80
Data For Achievement	3116	7,675.64
State - Guaranteed Tax Base Aid	3120	407,711.68

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	5,342.89
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	210.70
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	95,252.24
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	352,094.73		
Over-BASE Levy	1110(c)	385,529.41		
District Tax Levy			1110	737,624.14
Total Estimated Revenues to Fund Adopted Budget			0004	2,575,691.00
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	24,060.00

Budget Uses

Expenditure Budget	0002	24,060.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	1,260.00
Contingency	0006	126.00
Over-Schedule	0011	22,674.00
Fund Balance for Budget	TFS48	7,344.40
Operating Reserve	0961	4,812.00
Unreserved Fund Balance Reappropriated	0970	2,532.40

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	346.50
State - On-Schedule Transportation Reimbursement	3210	1,039.50
District Tax Levy	1110	20,141.60
District Mills	999	1.14
Total Estimated Revenues to Fund Adopted Budget	0004	24,060.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2026

49 Sweet Grass

0865 Big Timber Elem

Submit ID: 0865-07310490

13 Tuition Fund

Adopted Budget	0001	147,000.00

Budget Uses

Expenditure Budget	0002	147,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	15,597.34
Unreserved Fund Balance Reappropriated	0970	15,597.34

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	131,402.66
District Mills	999	7.44
Total Estimated Revenues to Fund Adopted Budget	0004	147,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	465,000.00

Budget Uses

Expenditure Budget	0002	465,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	105,565.79
Operating Reserve	0961	93,000.00
Unreserved Fund Balance Reappropriated	0970	12,565.79

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	452,434.21
Total Estimated Revenues to Fund Adopted Budget	0004	465,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	92,516.66

Budget Uses

Expenditure Budget	0002	92,516.66
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	53,636.96
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	53,636.96
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,879.70
District Tax Levy	1110	37,000.00
District Mills	999	2.10
Total Estimated Revenues to Fund Adopted Budget	0004	92,516.66
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

49 Sweet Grass

0865 Big Timber Elem

Submit ID: 0865-07310490

61 Building Reserve Fund

Adopted Budget	0001	111,755.79

Budget Uses

Expenditure Budget	0002	111,755.79
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	18,927.46
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	18,927.46
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	45,213.33
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	15,000.00	
Building Reserve Permissive Levy	1110(b)	32,615.00	
District Tax Levy		1110	47,615.00
District Mills		999	2.70
Building Reserve Voted Mills		0134	0.85
Building Reserve Permissive Mills		0135	1.85
Total Estimated Revenues to Fund Adopted Budget		0004	111,755.79

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/04/2021	300,000.00	20	612	60,000.00	15,000.00	15,000.00
Total						15,000.00

Budget Report
FY 2026

56 Yellowstone

0965 Billings Elem

Submit ID: 0965-72459055

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	11,445	N/A	252,652,558

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Daniela Walsh

(Signature) (Date)

Chairperson, School Trustees: Jennifer Hoffman

(Signature) (Date)

County Superintendent: Henry Peters

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

56 Yellowstone

0965 Billings Elem

Submit ID: 0965-72459055

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	92,306,652.53	8,694,069.78	10%	9.42%	0.00	69,560,257.49	22,746,395.04	90.03
10 Transportation	7,077,125.00	1,238,886.00	20%	17.51%	0.00	1,401,672.36	5,675,452.64	22.46
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	7,505,190.00		N/A		338.05	0.00	7,504,851.95	29.70
14 Retirement	14,601,945.00	2,920,389.00	20%	20.00%	685,209.51	13,916,735.49		
17 Adult Education	676,000.00	236,600.00	35%	35.00%	121,638.15	5,000.00	549,361.85	2.17
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	2,773,630.64	0.00	N/A	0.00%	1,508,764.49	64,866.15	1,200,000.00	4.75
29 Flexibility	1,552,534.97	0.00	N/A	0.00%	1,409,698.65	142,836.32	0.00	0.00
61 Building Reserve	6,051,354.20	0.00	N/A	0.00%	4,699,031.14	925,086.06	427,237.00	1.69
Total of All Funds	132,544,432.34	13,089,944.78			8,424,679.99	86,016,453.87	38,103,298.48	150.80

50 Debt Service **Tax Jurisdiction**								
ELBond	10,289,976.80	1,105,266.03	20-9-438	10.74%	2,082,301.66	0.00	8,207,675.14	32.49

Budget Report
FY 2026

56 Yellowstone

0965 Billings Elem

Submit ID: 0965-72459055

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	BILLINGS K-6	8,808
E2	MA CHARTER 6-8	8
M1	BILLINGS 7-8	2,619
M2	MA CHARTER 6-8	10

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

A.	Direct State Aid	(I-A)	34,910,712.51
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	6,534,875.26
D.	At Risk Student	(I-D)	524,000.78
E.	Indian Education For All	(I-E)	290,359.65
F.	American Indian Achievement Gap	(I-F)	398,898.00
G.	Data For Achievement	(I-G)	277,999.05
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	3,623,947.06
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	890,731.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	11,436
B.	BASE Budget Limit	(II-B)	69,978,322.66
C.	Maximum Budget Limit	(II-C)	87,148,499.69
D.	Over-BASE Levy As Submitted on Budget	(II-D)	16,726,971.51
E.	Adopted Budget	(II-E)	86,930,294.17

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	75,579,681.02
H.	Maximum Budget Limit	(II-H)	94,195,746.54
I.	Highest Budget Without a Vote	(II-I)	92,306,652.53
J.	Highest Budget	(II-J)	94,195,746.54
K.	Highest Voted Amount	(II-K)	1,889,094.01
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	92,306,652.53

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

A.	Operating Reserve (961)	(III-A)		8,694,069.78
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		8,694,069.78

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		92,306,652.53
1.	BASE Budget Limit	(V-A1)	75,579,681.02	
2.	Over-BASE Budget	(V-A2)	16,726,971.51	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		34,910,712.51
1.	Direct State Aid Paid By State	(V-B1)	34,910,712.51	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		6,534,875.26
D.	At Risk Student	(V-D)		524,000.78
E.	Indian Education For All	(V-E)		290,359.65
F.	American Indian Achievement Gap	(V-F)		398,898.00
G.	Data For Achievement	(V-G)		277,999.05
H.	Special Education Allowable Cost Payment	(V-H)		3,623,947.06
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		455,063.57
1.	Actual Non-Levy Revenue	(V-J1)	78,795.44	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	376,268.13	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		28,563,825.14
1.	State - Guaranteed Tax Base Aid	(V-L1)	22,544,401.61	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	6,019,423.53	
M.	**Subtotal of BASE Budget Revenue	(V-M)		75,579,681.02

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		16,726,971.51
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		16,726,971.51

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.82
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		66.21
	1. District Property Tax Levy Mills	(V-U1)	66.21	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		90.03

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

56 Yellowstone

0965 Billings Elem

Submit ID: 0965-72459055

01 General Fund

Adopted Budget	0001	92,306,652.53

Budget Uses

Expenditure Budget	0002	92,306,652.53
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	34,910,712.51
Quality Educator	3111	6,534,875.26
At Risk Student	3112	524,000.78
Indian Education For All	3113	290,359.65
American Indian Achievement Gap	3114	398,898.00
State Special Education Allowable Cost Payment to Districts	3115	3,623,947.06
Data For Achievement	3116	277,999.05
State - Guaranteed Tax Base Aid	3120	22,544,401.61

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	78,795.44
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	376,268.13
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	6,019,423.53		
Over-BASE Levy	1110(c)	16,726,971.51		
District Tax Levy			1110	22,746,395.04
Total Estimated Revenues to Fund Adopted Budget			0004	92,306,652.53
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	7,077,125.00

Budget Uses

Expenditure Budget	0002	7,077,125.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	1,260,474.88
Contingency	0006	126,047.49
Over-Schedule	0011	5,690,602.63
Fund Balance for Budget	TFS48	1,238,886.00
Operating Reserve	0961	1,238,886.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	15,150.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	346,630.59
State - On-Schedule Transportation Reimbursement	3210	1,039,891.77
District Tax Levy	1110	5,675,452.64
District Mills	999	22.46
Total Estimated Revenues to Fund Adopted Budget	0004	7,077,125.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2026

56 Yellowstone

0965 Billings Elem

Submit ID: 0965-72459055

13 Tuition Fund

Adopted Budget	0001	7,505,190.00

Budget Uses

Expenditure Budget	0002	7,505,190.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	338.05
Unreserved Fund Balance Reappropriated	0970	338.05

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	7,504,851.95
District Mills	999	29.70
Total Estimated Revenues to Fund Adopted Budget	0004	7,505,190.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	14,601,945.00

Budget Uses

Expenditure Budget	0002	14,601,945.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,605,598.51
Operating Reserve	0961	2,920,389.00
Unreserved Fund Balance Reappropriated	0970	685,209.51

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	13,916,735.49
Total Estimated Revenues to Fund Adopted Budget	0004	14,601,945.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	676,000.00

Budget Uses

Expenditure Budget	0002	676,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	358,238.15
Operating Reserve	0961	236,600.00
Unreserved Fund Balance Reappropriated	0970	121,638.15

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	5,000.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	549,361.85
District Mills	999	2.17
Total Estimated Revenues to Fund Adopted Budget	0004	676,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	2,773,630.64

Budget Uses

Expenditure Budget	0002	2,773,630.64
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,508,764.49
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,508,764.49
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	64,866.15
District Tax Levy	1110	1,200,000.00
District Mills	999	4.75
Total Estimated Revenues to Fund Adopted Budget	0004	2,773,630.64
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	1,552,534.97

Budget Uses

Expenditure Budget	0002	1,552,534.97
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,409,698.65
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,409,698.65

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	142,836.32
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,552,534.97
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

56 Yellowstone

0965 Billings Elem

Submit ID: 0965-72459055

50 Debt Service Fund

ELBond

Taxable Value		252,652,558.00
Adopted Budget	0001	10,289,976.80

Budget Uses

Expenditure Budget	0002	9,822,976.80
Add To Fund Balance	0003	467,000.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	12,965,843.99
Fund Balance In Sinking Fund	0960	9,778,276.30
Operating Reserve	0961	1,105,266.03
Unreserved Fund Balance Reappropriated	0970	2,082,301.66
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	8,207,675.14
Jurisdiction Mills	999	32.49
Total Estimated Revenues to Fund Adopted Budget	0004	10,289,976.80
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
Elementary Bond	02/01/2011	06/15/2027	2,000,000.00	355,844.74	71,636.48	0.00	4,300.00
Elementary Bond	02/01/2011	06/15/2027	2,420,000.00	430,572.10	86,680.15	0.00	4,300.00
Elementary Bond	07/12/2012	06/15/2032	4,540,000.00	1,740,926.26	137,013.87	0.00	3,800.00
Elementary Bond	07/12/2012	06/15/2032	4,553,502.00	1,746,100.27	137,421.34	56,463.44	3,800.00
Elementary Bond	02/04/2020	06/15/2035	8,400,000.00	5,525,000.00	530,000.00	181,650.00	800.00
Elementary Refunding Bond	04/29/2021	06/15/2034	56,835,000.00	43,890,000.00	5,085,000.00	955,017.06	800.00
Elementary Refunding Bond	04/29/2021	06/15/2035	24,470,000.00	20,695,000.00	2,105,000.00	458,494.46	800.00
Total Bond Requirements							9,822,976.80
Total Debt Service Requirements						0002	9,822,976.80

Budget Report
FY 2026

56 Yellowstone

0965 Billings Elem

Submit ID: 0965-72459055

61 Building Reserve Fund

Adopted Budget		0001	6,051,354.20

Budget Uses

Expenditure Budget		0002	6,051,354.20
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	4,699,031.14
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	4,699,031.14
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	925,086.06
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	427,237.00	
District Tax Levy		1110	427,237.00
District Mills		999	1.69
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.69
Total Estimated Revenues to Fund Adopted Budget		0004	6,051,354.20

Budget Report
FY 2026

56 Yellowstone

0966 Billings H S

Submit ID: 0966-01551495

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	5,698	324,866,776

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Daniela Walsh

(Signature) (Date)

Chairperson, School Trustees: Jennifer Hoffman

(Signature) (Date)

County Superintendent: Henry Peters

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

56 Yellowstone

0966 Billings H S

Submit ID: 0966-01551495

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	51,275,243.47	4,897,829.51	10%	9.55%	0.00	38,603,485.11	12,671,758.36	39.00
10 Transportation	3,246,108.00	582,398.76	20%	17.94%	4,716.72	682,914.00	2,558,477.28	7.88
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	3,002,947.00		N/A		12,851.72	0.00	2,990,095.28	9.20
14 Retirement	7,918,955.00	1,583,791.00	20%	20.00%	49,044.70	7,869,910.30		
17 Adult Education	1,597,395.85	559,088.55	35%	35.00%	208,189.93	150,000.00	1,239,205.92	3.81
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,687,709.29	0.00	N/A	0.00%	551,318.36	36,931.93	1,099,459.00	3.38
29 Flexibility	2,953,195.97	0.00	N/A	0.00%	2,537,810.52	415,385.45	0.00	0.00
61 Building Reserve	1,724,802.15	0.00	N/A	0.00%	1,031,142.86	415,014.29	278,645.00	0.86
Total of All Funds	73,406,356.73	7,623,107.82			4,395,074.81	48,173,641.08	20,837,640.84	64.13

50 Debt Service **Tax Jurisdiction**								
HSBond	640,883.18	457,077.50	20-9-438	71.32%	0.00	0.00	640,883.18	1.81

Budget Report
FY 2026

56 Yellowstone

0966 Billings H S

Submit ID: 0966-01551495

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

H1	BILLINGS HS 9-12	5,575 *
H2	MA CHARTER 9-12	18 *
H3	ECS CHARTER 9-12	31 *
H4	OS CHARTER 9-12	74 *

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

A.	Direct State Aid	(I-A)	21,064,890.65
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,049,824.34
D.	At Risk Student	(I-D)	150,556.09
E.	Indian Education For All	(I-E)	144,558.26
F.	American Indian Achievement Gap	(I-F)	150,147.00
G.	Data For Achievement	(I-G)	138,404.42
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,213,020.93
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	907,430.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	5,684
B.	BASE Budget Limit	(II-B)	40,754,197.36
C.	Maximum Budget Limit	(II-C)	50,770,856.54
D.	Over-BASE Levy As Submitted on Budget	(II-D)	8,243,496.06
E.	Adopted Budget	(II-E)	48,997,693.42

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	43,031,747.41
H.	Maximum Budget Limit	(II-H)	53,652,591.16
I.	Highest Budget Without a Vote	(II-I)	51,275,243.47
J.	Highest Budget	(II-J)	53,652,591.16
K.	Highest Voted Amount	(II-K)	2,377,347.69
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	51,275,243.47

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

A.	Operating Reserve (961)	(III-A)		4,897,829.51
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		4,897,829.51

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		51,275,243.47
1.	BASE Budget Limit	(V-A1)	43,031,747.41	
2.	Over-BASE Budget	(V-A2)	8,243,496.06	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		21,064,890.65
1.	Direct State Aid Paid By State	(V-B1)	21,064,890.65	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,049,824.34
D.	At Risk Student	(V-D)		150,556.09
E.	Indian Education For All	(V-E)		144,558.26
F.	American Indian Achievement Gap	(V-F)		150,147.00
G.	Data For Achievement	(V-G)		138,404.42
H.	Special Education Allowable Cost Payment	(V-H)		1,213,020.93
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		133,252.22
1.	Actual Non-Levy Revenue	(V-J1)	62,631.47	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	70,620.75	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		16,987,093.50
1.	State - Guaranteed Tax Base Aid	(V-L1)	12,558,831.20	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	4,428,262.30	
M.	**Subtotal of BASE Budget Revenue	(V-M)		43,031,747.41

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		8,243,496.06
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		8,243,496.06

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		13.62
U.	Over-BASE Mills	(V-U)		25.38
	1. District Property Tax Levy Mills	(V-U1)	25.38	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		39.00

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

56 Yellowstone

0966 Billings H S

Submit ID: 0966-01551495

01 General Fund

Adopted Budget	0001	51,275,243.47

Budget Uses

Expenditure Budget	0002	51,275,243.47
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	21,064,890.65
Quality Educator	3111	3,049,824.34
At Risk Student	3112	150,556.09
Indian Education For All	3113	144,558.26
American Indian Achievement Gap	3114	150,147.00
State Special Education Allowable Cost Payment to Districts	3115	1,213,020.93
Data For Achievement	3116	138,404.42
State - Guaranteed Tax Base Aid	3120	12,558,831.20

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	62,631.47
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	70,620.75
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	4,428,262.30		
Over-BASE Levy	1110(c)	8,243,496.06		
District Tax Levy			1110	12,671,758.36
Total Estimated Revenues to Fund Adopted Budget			0004	51,275,243.47
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	3,246,108.00

Budget Uses

Expenditure Budget	0002	3,246,108.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	620,830.92
Contingency	0006	62,083.09
Over-Schedule	0011	2,563,193.99
Fund Balance for Budget	TFS48	587,115.48
Operating Reserve	0961	582,398.76
Unreserved Fund Balance Reappropriated	0970	4,716.72

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	170,728.50
State - On-Schedule Transportation Reimbursement	3210	512,185.50
District Tax Levy	1110	2,558,477.28
District Mills	999	7.88
Total Estimated Revenues to Fund Adopted Budget	0004	3,246,108.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	3,002,947.00

Budget Uses

Expenditure Budget	0002	3,002,947.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	12,851.72
Unreserved Fund Balance Reappropriated	0970	12,851.72

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,990,095.28
District Mills	999	9.20
Total Estimated Revenues to Fund Adopted Budget	0004	3,002,947.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	7,918,955.00

Budget Uses

Expenditure Budget	0002	7,918,955.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,632,835.70
Operating Reserve	0961	1,583,791.00
Unreserved Fund Balance Reappropriated	0970	49,044.70

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	7,869,910.30
Total Estimated Revenues to Fund Adopted Budget	0004	7,918,955.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	1,597,395.85

Budget Uses

Expenditure Budget	0002	1,597,395.85
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	767,278.48
Operating Reserve	0961	559,088.55
Unreserved Fund Balance Reappropriated	0970	208,189.93

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	150,000.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,239,205.92
District Mills	999	3.81
Total Estimated Revenues to Fund Adopted Budget	0004	1,597,395.85
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,687,709.29

Budget Uses

Expenditure Budget	0002	1,687,709.29
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	551,318.36
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	551,318.36
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	36,931.93
District Tax Levy	1110	1,099,459.00
District Mills	999	3.38
Total Estimated Revenues to Fund Adopted Budget	0004	1,687,709.29
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	2,953,195.97

Budget Uses

Expenditure Budget	0002	2,953,195.97
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,537,810.52
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,537,810.52

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	415,385.45
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,953,195.97
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

56 Yellowstone

0966 Billings H S

Submit ID: 0966-01551495

50 Debt Service Fund

HSBond

Taxable Value		353,694,810.00
Adopted Budget	0001	640,883.18

Budget Uses

Expenditure Budget	0002	440,883.18
Add To Fund Balance	0003	200,000.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	9,546,577.50
Fund Balance In Sinking Fund	0960	9,089,500.00
Operating Reserve	0961	457,077.50
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	640,883.18
Jurisdiction Mills	999	1.81
Total Estimated Revenues to Fund Adopted Budget	0004	640,883.18
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
High School Bond	02/01/2011	06/15/2027	7,580,000.00	1,348,319.90	271,833.56	0.00	4,300.00
High School Bond	07/12/2012	06/15/2032	3,780,000.00	1,449,492.20	114,077.62	46,872.00	3,800.00
Total Bond Requirements							440,883.18
Total Debt Service Requirements						0002	440,883.18

Budget Report
FY 2026

56 Yellowstone

0966 Billings H S

Submit ID: 0966-01551495

61 Building Reserve Fund

Adopted Budget		0001	1,724,802.15

Budget Uses

Expenditure Budget		0002	1,724,802.15
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	1,031,142.86
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	1,031,142.86
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	415,014.29
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	278,645.00	
District Tax Levy		1110	278,645.00
District Mills		999	0.86
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.86
Total Estimated Revenues to Fund Adopted Budget		0004	1,724,802.15

Budget Report
FY 2026

44 Rosebud

0789 Birney Elem

Submit ID: 0789-51158509

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	11	N/A	308,975

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Marge Hamilton

(Signature) (Date)

Chairperson, School Trustees: Susan Dunning

(Signature) (Date)

County Superintendent: Lisa Blevins

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

44 Rosebud

0789 Birney Elem

Submit ID: 0789-51158509

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	130,945.83	6,155.83	10%	4.70%	0.00	119,543.18	11,402.65	36.89
10 Transportation	8,600.00	1,200.00	20%	13.95%	2,732.48	5,867.52	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	12,000.00	2,400.00	20%	20.00%	1,275.98	10,724.02		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,373.00	0.00	N/A	0.00%	1,264.48	108.52	0.00	0.00
29 Flexibility	39.71	0.00	N/A	0.00%	39.71	0.00	0.00	0.00
61 Building Reserve	17,846.00	0.00	N/A	0.00%	17,846.00	0.00	0.00	0.00
Total of All Funds	170,804.54	9,755.83			23,158.65	136,243.24	11,402.65	36.89

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

Budget Report
FY 2026

44 Rosebud

0789 Birney Elem

Submit ID: 0789-51158509

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 BIRNEY K-8 11

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

A.	Direct State Aid	(I-A)	59,083.12
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	15,245.49
D.	At Risk Student	(I-D)	1,406.11
E.	Indian Education For All	(I-E)	279.07
F.	American Indian Achievement Gap	(I-F)	747.00
G.	Data For Achievement	(I-G)	267.19
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,799.60
I.	State Special Education Related-Services Payment To Coop	(I-I)	599.83
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	1,407.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	9
B.	BASE Budget Limit	(II-B)	101,093.40
C.	Maximum Budget Limit	(II-C)	124,904.24
D.	Over-BASE Levy As Submitted on Budget	(II-D)	8,227.08
E.	Adopted Budget	(II-E)	109,320.48

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	83%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	126,445.83
H.	Maximum Budget Limit	(II-H)	153,912.99
I.	Highest Budget Without a Vote	(II-I)	134,672.91
J.	Highest Budget	(II-J)	153,912.99
K.	Highest Voted Amount	(II-K)	19,240.08
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	130,945.83

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

A.	Operating Reserve (961)	(III-A)		6,155.83
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		6,155.83

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		130,945.83
1.	BASE Budget Limit	(V-A1)	126,445.83	
2.	Over-BASE Budget	(V-A2)	4,500.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		59,083.12
1.	Direct State Aid Paid By State	(V-B1)	59,083.12	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		15,245.49
D.	At Risk Student	(V-D)		1,406.11
E.	Indian Education For All	(V-E)		279.07
F.	American Indian Achievement Gap	(V-F)		747.00
G.	Data For Achievement	(V-G)		267.19
H.	Special Education Allowable Cost Payment	(V-H)		1,799.60
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		9,297.29
1.	Actual Non-Levy Revenue	(V-J1)	9,297.29	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		38,320.96
1.	State - Guaranteed Tax Base Aid	(V-L1)	31,418.31	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	6,902.65	
M.	**Subtotal of BASE Budget Revenue	(V-M)		126,445.83

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		4,500.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		4,500.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		22.33
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		14.56
	1. District Property Tax Levy Mills	(V-U1)	14.56	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		36.89

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

44 Rosebud

0789 Birney Elem

Submit ID: 0789-51158509

01 General Fund

Adopted Budget	0001	130,945.83

Budget Uses

Expenditure Budget	0002	130,945.83
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	59,083.12
Quality Educator	3111	15,245.49
At Risk Student	3112	1,406.11
Indian Education For All	3113	279.07
American Indian Achievement Gap	3114	747.00
State Special Education Allowable Cost Payment to Districts	3115	1,799.60
Data For Achievement	3116	267.19
State - Guaranteed Tax Base Aid	3120	31,418.31

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,362.90
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	5,934.39
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00	
BASE Levy	1110(b)	6,902.65	
Over-BASE Levy	1110(c)	4,500.00	
District Tax Levy		1110	11,402.65
Total Estimated Revenues to Fund Adopted Budget		0004	130,945.83
Estimated Revenues Exceeding Adopted Budget		0004a	0.00

10 Transportation Fund

Adopted Budget	0001	8,600.00

Budget Uses

Expenditure Budget	0002	8,600.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	6,000.00
Contingency	0006	600.00
Over-Schedule	0011	2,000.00
Fund Balance for Budget	TFS48	3,932.48
Operating Reserve	0961	1,200.00
Unreserved Fund Balance Reappropriated	0970	2,732.48

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	917.52
State - On-Schedule Transportation Reimbursement	3210	4,950.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	8,600.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
44 Rosebud
0789 Birney Elem

Submit ID: 0789-51158509

14 Retirement Fund

Adopted Budget	0001	12,000.00

Budget Uses

Expenditure Budget	0002	12,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,675.98
Operating Reserve	0961	2,400.00
Unreserved Fund Balance Reappropriated	0970	1,275.98

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	10,724.02
Total Estimated Revenues to Fund Adopted Budget	0004	12,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
44 Rosebud

0789 Birney Elem

Submit ID: 0789-51158509

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,373.00

Budget Uses

Expenditure Budget	0002	1,373.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,264.48
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,264.48
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	108.52
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,373.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	39.71

Budget Uses

Expenditure Budget	0002	39.71
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	39.71
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	39.71

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	39.71
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
44 Rosebud

0789 Birney Elem

Submit ID: 0789-51158509

61 Building Reserve Fund

Adopted Budget		0001	17,846.00

Budget Uses

Expenditure Budget		0002	17,846.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	17,846.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	17,846.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	17,846.00

Budget Report
FY 2026

11 Dawson

0215 Bloomfield Elem

Submit ID: 0215-44969236

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	9	N/A	827,358

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Stacy Whitmer

(Signature) (Date)

Chairperson, School Trustees: Shawn Walker

(Signature) (Date)

County Superintendent: Deanne Smith

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

11 Dawson

Submit ID: 0215-44969236

0215 Bloomfield Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	154,379.11	15,574.08	10%	10.09%	9,834.67	98,319.33	46,225.11	55.86
10 Transportation	1,162.53	232.51	20%	20.00%	930.02	0.00	232.51	0.28
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	4,573.34		N/A		4,573.34	0.00	0.00	0.00
14 Retirement	10,500.00	2,100.00	20%	20.00%	3,776.06	6,723.94		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	693.61	0.00	N/A	0.00%	589.76	103.85	0.00	0.00
29 Flexibility	683,350.20	0.00	N/A	0.00%	683,350.20	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	854,658.79	17,906.59			703,054.05	105,147.12	46,457.62	56.14

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

Budget Report
FY 2026

11 Dawson

0215 Bloomfield Elem

Submit ID: 0215-44969236

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 BLOOMFIELD K-8 9

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

A.	Direct State Aid	(I-A)	53,277.39
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	22,698.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	228.33
F.	American Indian Achievement Gap	(I-F)	249.00
G.	Data For Achievement	(I-G)	218.61
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,472.40
I.	State Special Education Related-Services Payment To Coop	(I-I)	490.77
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	965.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	10
B.	BASE Budget Limit	(II-B)	107,637.60
C.	Maximum Budget Limit	(II-C)	132,635.36
D.	Over-BASE Levy As Submitted on Budget	(II-D)	32,064.17
E.	Adopted Budget	(II-E)	139,701.77

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	121,002.65
H.	Maximum Budget Limit	(II-H)	145,527.52
I.	Highest Budget Without a Vote	(II-I)	154,379.11
J.	Highest Budget	(II-J)	155,851.51
K.	Highest Voted Amount	(II-K)	1,472.40
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	154,379.11

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

A.	Operating Reserve (961)	(III-A)		15,437.91
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		136.17
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	136.17	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		9,834.67
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	9,834.67	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		25,408.75

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		154,379.11
1.	BASE Budget Limit	(V-A1)	121,002.65	
2.	Over-BASE Budget	(V-A2)	33,376.46	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		53,277.39
1.	Direct State Aid Paid By State	(V-B1)	53,277.39	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		22,698.00
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		228.33
F.	American Indian Achievement Gap	(V-F)		249.00
G.	Data For Achievement	(V-G)		218.61
H.	Special Education Allowable Cost Payment	(V-H)		1,472.40
I.	Remaining Fund Balance Available	(V-I)		9,834.67
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,911.75
1.	Actual Non-Levy Revenue	(V-J1)	951.28	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	1,960.47	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		30,112.50
1.	State - Guaranteed Tax Base Aid	(V-L1)	17,263.85	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	12,848.65	
M.	**Subtotal of BASE Budget Revenue	(V-M)		121,002.65

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		33,376.46
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		33,376.46

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		15.52
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		40.34
	1. District Property Tax Levy Mills	(V-U1)	40.34	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		55.86

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
11 Dawson

0215 Bloomfield Elem

Submit ID: 0215-44969236

01 General Fund

Adopted Budget	0001	154,379.11

Budget Uses

Expenditure Budget	0002	154,379.11
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	9,834.67
Direct State Aid	3110	53,277.39
Quality Educator	3111	22,698.00
At Risk Student	3112	0.00
Indian Education For All	3113	228.33
American Indian Achievement Gap	3114	249.00
State Special Education Allowable Cost Payment to Districts	3115	1,472.40
Data For Achievement	3116	218.61
State - Guaranteed Tax Base Aid	3120	17,263.85

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	951.28
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	1,960.47
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	12,848.65		
Over-BASE Levy	1110(c)	33,376.46		
District Tax Levy			1110	46,225.11
Total Estimated Revenues to Fund Adopted Budget			0004	154,379.11
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	1,162.53

Budget Uses

Expenditure Budget	0002	1,162.53
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	1,162.53
Fund Balance for Budget	TFS48	1,162.53
Operating Reserve	0961	232.51
Unreserved Fund Balance Reappropriated	0970	930.02

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	232.51
District Mills	999	0.28
Total Estimated Revenues to Fund Adopted Budget	0004	1,162.53
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	4,573.34

Budget Uses

Expenditure Budget	0002	4,573.34
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,573.34
Unreserved Fund Balance Reappropriated	0970	4,573.34

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,573.34
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
11 Dawson

0215 Bloomfield Elem

Submit ID: 0215-44969236

14 Retirement Fund

Adopted Budget	0001	10,500.00

Budget Uses

Expenditure Budget	0002	10,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,876.06
Operating Reserve	0961	2,100.00
Unreserved Fund Balance Reappropriated	0970	3,776.06

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	6,723.94
Total Estimated Revenues to Fund Adopted Budget	0004	10,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	693.61

Budget Uses

Expenditure Budget	0002	693.61
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	589.76
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	589.76
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	103.85
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	693.61
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	683,350.20

Budget Uses

Expenditure Budget	0002	683,350.20
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	683,350.20
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	683,350.20

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	683,350.20
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

11 Dawson

0215 Bloomfield Elem

Submit ID: 0215-44969236

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No

Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00

District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2026

56 Yellowstone

0968 Blue Creek Elem

Submit ID: 0968-62221378

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 174	N/A	5,478,544

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Roger Heimbigner

(Signature) (Date)

Chairperson, School Trustees: Leslie Friedel

(Signature) (Date)

County Superintendent: Henry Peters

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

56 Yellowstone

0968 Blue Creek Elem

Submit ID: 0968-62221378

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,387,933.19	136,968.77	10%	9.87%	0.00	1,011,965.05	375,968.14	68.63
10 Transportation	53,000.00	10,495.94	20%	19.80%	0.00	12,000.00	41,000.00	7.48
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	169,452.00		N/A		40,737.10	0.00	128,714.90	23.49
14 Retirement	150,319.00	30,063.80	20%	20.00%	30,246.47	120,072.53		
17 Adult Education	31,900.00	11,165.00	35%	35.00%	12,337.83	0.00	19,562.17	3.57
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	42,930.47	0.00	N/A	0.00%	41,970.83	959.64	0.00	0.00
29 Flexibility	6.69	0.00	N/A	0.00%	6.69	0.00	0.00	0.00
61 Building Reserve	262,269.12	0.00	N/A	0.00%	200,879.12	49,100.00	12,290.00	2.24
Total of All Funds	2,097,810.47	188,693.51			326,178.04	1,194,097.22	577,535.21	105.41

50 Debt Service Tax Jurisdiction								
3	3,500.00	0.00	20-9-438	0.00%	2,101.32	0.00	1,398.68	0.26

Budget Report
FY 2026

56 Yellowstone

0968 Blue Creek Elem

Submit ID: 0968-62221378

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 BLUE CREEK K-6 174 *

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

A.	Direct State Aid	(I-A)	531,047.53
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	117,273.00
D.	At Risk Student	(I-D)	3,176.29
E.	Indian Education For All	(I-E)	4,414.38
F.	American Indian Achievement Gap	(I-F)	996.00
G.	Data For Achievement	(I-G)	4,226.46
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	24,540.00
I.	State Special Education Related-Services Payment To Coop	(I-I)	8,179.50
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	12,236.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	186
B.	BASE Budget Limit	(II-B)	1,139,093.86
C.	Maximum Budget Limit	(II-C)	1,415,986.75
D.	Over-BASE Levy As Submitted on Budget	(II-D)	269,798.62
E.	Adopted Budget	(II-E)	1,408,892.48

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,118,134.57
H.	Maximum Budget Limit	(II-H)	1,387,474.70
I.	Highest Budget Without a Vote	(II-I)	1,387,933.19
J.	Highest Budget	(II-J)	1,447,553.26
K.	Highest Voted Amount	(II-K)	59,620.07
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,387,933.19

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

A.	Operating Reserve (961)	(III-A)		136,968.77
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		136,968.77

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,387,933.19
	1. BASE Budget Limit	(V-A1)	1,118,134.57	
	2. Over-BASE Budget	(V-A2)	269,798.62	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		531,047.53
	1. Direct State Aid Paid By State	(V-B1)	531,047.53	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		117,273.00
D.	At Risk Student	(V-D)		3,176.29
E.	Indian Education For All	(V-E)		4,414.38
F.	American Indian Achievement Gap	(V-F)		996.00
G.	Data For Achievement	(V-G)		4,226.46
H.	Special Education Allowable Cost Payment	(V-H)		24,540.00
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		33,606.27
	1. Actual Non-Levy Revenue	(V-J1)	8,708.27	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	24,898.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		398,854.64
	1. State - Guaranteed Tax Base Aid	(V-L1)	292,685.12	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	106,169.52	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,118,134.57

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		269,798.62
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		269,798.62

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		19.38
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		49.25
	1. District Property Tax Levy Mills	(V-U1)	49.25	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		68.63

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

56 Yellowstone

0968 Blue Creek Elem

Submit ID: 0968-62221378

01 General Fund

Adopted Budget	0001	1,387,933.19

Budget Uses

Expenditure Budget	0002	1,387,933.19
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	531,047.53
Quality Educator	3111	117,273.00
At Risk Student	3112	3,176.29
Indian Education For All	3113	4,414.38
American Indian Achievement Gap	3114	996.00
State Special Education Allowable Cost Payment to Districts	3115	24,540.00
Data For Achievement	3116	4,226.46
State - Guaranteed Tax Base Aid	3120	292,685.12

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	8,000.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	708.27
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	24,898.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	106,169.52		
Over-BASE Levy	1110(c)	269,798.62		
District Tax Levy			1110	375,968.14
Total Estimated Revenues to Fund Adopted Budget			0004	1,387,933.19
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2026

56 Yellowstone

0968 Blue Creek Elem

Submit ID: 0968-62221378

10 Transportation Fund

Adopted Budget	0001	53,000.00

Budget Uses

Expenditure Budget	0002	53,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	12,000.00
Contingency	0006	0.00
Over-Schedule	0011	41,000.00
Fund Balance for Budget	TFS48	10,495.94
Operating Reserve	0961	10,495.94
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	3,000.00
State - On-Schedule Transportation Reimbursement	3210	9,000.00
District Tax Levy	1110	41,000.00
District Mills	999	7.48
Total Estimated Revenues to Fund Adopted Budget	0004	53,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	169,452.00

Budget Uses

Expenditure Budget	0002	169,452.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	40,737.10
Unreserved Fund Balance Reappropriated	0970	40,737.10

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	128,714.90
District Mills	999	23.49
Total Estimated Revenues to Fund Adopted Budget	0004	169,452.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	150,319.00

Budget Uses

Expenditure Budget	0002	150,319.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	60,310.27
Operating Reserve	0961	30,063.80
Unreserved Fund Balance Reappropriated	0970	30,246.47

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	120,072.53
Total Estimated Revenues to Fund Adopted Budget	0004	150,319.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	31,900.00

Budget Uses

Expenditure Budget	0002	31,900.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	23,502.83
Operating Reserve	0961	11,165.00
Unreserved Fund Balance Reappropriated	0970	12,337.83

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	19,562.17
District Mills	999	3.57
Total Estimated Revenues to Fund Adopted Budget	0004	31,900.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	42,930.47

Budget Uses

Expenditure Budget	0002	42,930.47
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	41,970.83
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	41,970.83
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	959.64
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	42,930.47
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	6.69

Budget Uses

Expenditure Budget	0002	6.69
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6.69
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6.69

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6.69
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

56 Yellowstone

0968 Blue Creek Elem

Submit ID: 0968-62221378

50 Debt Service Fund

3

Taxable Value		5,478,544.00
Adopted Budget	0001	3,500.00

Budget Uses

Expenditure Budget	0002	3,500.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,101.32
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,101.32
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,398.68
Jurisdiction Mills	999	0.26
Total Estimated Revenues to Fund Adopted Budget	0004	3,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

SIDs

Issue Type		Amount
Elementary		3,500.00
Total SID Requirements		3,500.00
Total Debt Service Requirements	0002	3,500.00

Budget Report
FY 2026

56 Yellowstone

0968 Blue Creek Elem

Submit ID: 0968-62221378

61 Building Reserve Fund

Adopted Budget		0001	262,269.12

Budget Uses

Expenditure Budget		0002	262,269.12
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	200,879.12
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	200,879.12
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	49,100.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	12,290.00	
District Tax Levy		1110	12,290.00
District Mills		999	2.24
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.24
Total Estimated Revenues to Fund Adopted Budget		0004	262,269.12

Budget Report
FY 2026

32 Missoula

0590 Bonner Elem

Submit ID: 0590-10086391

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 355	N/A	7,110,923

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Gabby Shumate

(Signature) (Date)

Chairperson, School Trustees: Laurie Gendrow

(Signature) (Date)

County Superintendent: Erin Lipkind

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

32 Missoula

0590 Bonner Elem

Submit ID: 0590-10086391

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,961,652.38	275,010.51	10%	9.29%	0.00	2,492,145.66	469,506.72	66.03
10 Transportation	378,179.80	75,635.96	20%	20.00%	11,681.42	55,943.83	310,554.55	43.67
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	166,833.33		N/A		18,106.93	0.00	148,726.40	20.92
14 Retirement	425,900.00	85,180.00	20%	20.00%	11,903.47	413,996.53		
17 Adult Education	29,944.01	0.00	35%	0.00%	29,944.01	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	84,074.23	0.00	N/A	0.00%	28,547.73	2,194.58	53,331.92	7.50
29 Flexibility	10,137.31	0.00	N/A	0.00%	10,137.31	0.00	0.00	0.00
61 Building Reserve	146,945.50	0.00	N/A	0.00%	65,215.50	64,724.31	17,005.69	2.39
Total of All Funds	4,203,666.56	435,826.47			175,536.37	3,029,004.91	999,125.28	140.51

50 Debt Service **Tax Jurisdiction**								
32-0590	31,677.00	15,934.31	20-9-438	50.30%	23,269.44	0.00	8,407.56	1.18

Budget Report
FY 2026

32 Missoula

0590 Bonner Elem

Submit ID: 0590-10086391

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	BONNER K-6	277 *
M1	BONNER 7-8	78 *

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

A.	Direct State Aid	(I-A)	1,173,020.21
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	237,852.34
D.	At Risk Student	(I-D)	14,267.06
E.	Indian Education For All	(I-E)	9,006.35
F.	American Indian Achievement Gap	(I-F)	3,984.00
G.	Data For Achievement	(I-G)	8,622.95
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	126,092.26
I.	State Special Education Related-Services Payment To Coop	(I-I)	18,540.20
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	32,686.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	363
B.	BASE Budget Limit	(II-B)	2,430,326.54
C.	Maximum Budget Limit	(II-C)	3,038,988.26
D.	Over-BASE Levy As Submitted on Budget	(II-D)	404,609.40
E.	Adopted Budget	(II-E)	2,834,935.94

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,557,042.98
H.	Maximum Budget Limit	(II-H)	3,227,284.00
I.	Highest Budget Without a Vote	(II-I)	2,961,652.38
J.	Highest Budget	(II-J)	3,227,284.00
K.	Highest Voted Amount	(II-K)	265,631.62
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,961,652.38

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

A.	Operating Reserve (961)	(III-A)		275,010.51
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		275,010.51

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,961,652.38
	1. BASE Budget Limit	(V-A1)	2,557,042.98	
	2. Over-BASE Budget	(V-A2)	404,609.40	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,173,020.21
	1. Direct State Aid Paid By State	(V-B1)	1,173,020.21	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		237,852.34
D.	At Risk Student	(V-D)		14,267.06
E.	Indian Education For All	(V-E)		9,006.35
F.	American Indian Achievement Gap	(V-F)		3,984.00
G.	Data For Achievement	(V-G)		8,622.95
H.	Special Education Allowable Cost Payment	(V-H)		126,092.26
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		126,338.13
	1. Actual Non-Levy Revenue	(V-J1)	18,763.91	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	107,574.22	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		857,859.68
	1. State - Guaranteed Tax Base Aid	(V-L1)	792,962.36	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	64,897.32	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,557,042.98

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		404,609.40
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		404,609.40

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		9.13
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		56.90
	1. District Property Tax Levy Mills	(V-U1)	56.90	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		66.03

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

32 Missoula

0590 Bonner Elem

Submit ID: 0590-10086391

01 General Fund

Adopted Budget	0001	2,961,652.38

Budget Uses

Expenditure Budget	0002	2,961,652.38
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,173,020.21
Quality Educator	3111	237,852.34
At Risk Student	3112	14,267.06
Indian Education For All	3113	9,006.35
American Indian Achievement Gap	3114	3,984.00
State Special Education Allowable Cost Payment to Districts	3115	126,092.26
Data For Achievement	3116	8,622.95
State - Guaranteed Tax Base Aid	3120	792,962.36

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	17,876.92
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	886.99
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	107,574.22
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	64,897.32		
Over-BASE Levy	1110(c)	404,609.40		
District Tax Levy			1110	469,506.72
Total Estimated Revenues to Fund Adopted Budget			0004	2,961,652.38
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	378,179.80

Budget Uses

Expenditure Budget	0002	378,179.80
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	50,858.02
Contingency	0006	5,085.80
Over-Schedule	0011	322,235.98
Fund Balance for Budget	TFS48	87,317.38
Operating Reserve	0961	75,635.96
Unreserved Fund Balance Reappropriated	0970	11,681.42

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	13,985.95
State - On-Schedule Transportation Reimbursement	3210	41,957.88
District Tax Levy	1110	310,554.55
District Mills	999	43.67
Total Estimated Revenues to Fund Adopted Budget	0004	378,179.80
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	166,833.33

Budget Uses

Expenditure Budget	0002	166,833.33
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	18,106.93
Unreserved Fund Balance Reappropriated	0970	18,106.93

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	148,726.40
District Mills	999	20.92
Total Estimated Revenues to Fund Adopted Budget	0004	166,833.33
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

32 Missoula

0590 Bonner Elem

Submit ID: 0590-10086391

14 Retirement Fund

Adopted Budget	0001	425,900.00

Budget Uses

Expenditure Budget	0002	425,900.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	97,083.47
Operating Reserve	0961	85,180.00
Unreserved Fund Balance Reappropriated	0970	11,903.47

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	413,996.53
Total Estimated Revenues to Fund Adopted Budget	0004	425,900.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

32 Missoula

0590 Bonner Elem

Submit ID: 0590-10086391

17 Adult Education Fund

Adopted Budget	0001	29,944.01

Budget Uses

Expenditure Budget	0002	29,944.01
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	29,944.01
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	29,944.01

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	29,944.01
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	84,074.23

Budget Uses

Expenditure Budget	0002	84,074.23
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	28,547.73
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	28,547.73
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,194.58
District Tax Levy	1110	53,331.92
District Mills	999	7.50
Total Estimated Revenues to Fund Adopted Budget	0004	84,074.23
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	10,137.31

Budget Uses

Expenditure Budget	0002	10,137.31
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10,137.31
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	10,137.31

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	10,137.31
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

32 Missoula

0590 Bonner Elem

Submit ID: 0590-10086391

50 Debt Service Fund

32-0590

Taxable Value		7,110,923.00
Adopted Budget	0001	31,677.00

Budget Uses

Expenditure Budget	0002	31,677.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	39,203.75
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	15,934.31
Unreserved Fund Balance Reappropriated	0970	23,269.44
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	8,407.56
Jurisdiction Mills	999	1.18
Total Estimated Revenues to Fund Adopted Budget	0004	31,677.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
Elementary Bond	09/01/2015	06/15/2030	346,000.00	102,384.64	24,936.81	6,740.19	0.00
Total Bond Requirements							31,677.00
Total Debt Service Requirements						0002	31,677.00

Budget Report
FY 2026

32 Missoula

0590 Bonner Elem

Submit ID: 0590-10086391

61 Building Reserve Fund

Adopted Budget		0001	146,945.50

Budget Uses

Expenditure Budget		0002	146,945.50
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	65,215.50
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	65,215.50
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	64,724.31
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	17,005.69	
District Tax Levy		1110	17,005.69
District Mills		999	2.39
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.39
Total Estimated Revenues to Fund Adopted Budget		0004	146,945.50

Budget Report
FY 2026

22 Jefferson

0456 Boulder Elem

Submit ID: 0456-81328928

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 226	N/A	5,395,448

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Britton Mann

(Signature) (Date)

Chairperson, School Trustees: Matt Strozewski

(Signature) (Date)

County Superintendent: Sarah Eyer

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

22 Jefferson

0456 Boulder Elem

Submit ID: 0456-81328928

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,946,954.69	35,985.57	10%	1.85%	0.00	1,557,843.69	389,111.00	72.13
10 Transportation	244,424.70	48,884.94	20%	20.00%	56,986.82	65,186.63	122,251.25	22.66
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	240,844.00		N/A		54,243.00	0.00	186,601.00	34.58
14 Retirement	320,727.18	64,145.44	20%	20.00%	48,032.93	272,694.25		
17 Adult Education	20,288.08	7,100.83	35%	35.00%	20,391.24	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	51,908.94	0.00	N/A	0.00%	16,908.94	1,452.30	33,547.70	6.22
29 Flexibility	19,542.14	0.00	N/A	0.00%	19,542.14	0.00	0.00	0.00
61 Building Reserve	119,572.58	0.00	N/A	0.00%	53,352.58	52,786.27	13,433.73	2.49
Total of All Funds	2,964,262.31	156,116.78			269,457.65	1,949,963.14	744,944.68	138.08

50 Debt Service **Tax Jurisdiction**								
sd7	0.00	0.00	20-9-438	0.00%	367.69	0.00	0.00	0.00

Budget Report
FY 2026

22 Jefferson

0456 Boulder Elem

Submit ID: 0456-81328928

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	BOULDER K-6	174 *
M1	BOULDER 7-8	52 *

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

A.	Direct State Aid	(I-A)	778,366.82
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	125,217.30
D.	At Risk Student	(I-D)	9,895.87
E.	Indian Education For All	(I-E)	5,733.62
F.	American Indian Achievement Gap	(I-F)	3,984.00
G.	Data For Achievement	(I-G)	5,489.54
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	102,852.99
I.	State Special Education Related-Services Payment To Coop	(I-I)	11,996.60
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	20,975.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	228
B.	BASE Budget Limit	(II-B)	1,607,276.91
C.	Maximum Budget Limit	(II-C)	2,013,416.61
D.	Over-BASE Levy As Submitted on Budget	(II-D)	254,791.29
E.	Adopted Budget	(II-E)	1,862,068.20

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,692,163.40
H.	Maximum Budget Limit	(II-H)	2,118,282.59
I.	Highest Budget Without a Vote	(II-I)	1,946,954.69
J.	Highest Budget	(II-J)	2,118,282.59
K.	Highest Voted Amount	(II-K)	171,327.90
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,946,954.69

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

A.	Operating Reserve (961)	(III-A)		35,985.57
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		35,985.57

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,946,954.69
1.	BASE Budget Limit	(V-A1)	1,692,163.40	
2.	Over-BASE Budget	(V-A2)	254,791.29	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		778,366.82
1.	Direct State Aid Paid By State	(V-B1)	778,366.82	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		125,217.30
D.	At Risk Student	(V-D)		9,895.87
E.	Indian Education For All	(V-E)		5,733.62
F.	American Indian Achievement Gap	(V-F)		3,984.00
G.	Data For Achievement	(V-G)		5,489.54
H.	Special Education Allowable Cost Payment	(V-H)		102,852.99
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,816.30
1.	Actual Non-Levy Revenue	(V-J1)	3,816.30	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		656,806.96
1.	State - Guaranteed Tax Base Aid	(V-L1)	522,487.25	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	134,319.71	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,692,163.40

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		254,791.29
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		254,791.29

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		24.91
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		47.22
	1. District Property Tax Levy Mills	(V-U1)	47.22	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		72.13

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	1,946,954.69

Budget Uses

Expenditure Budget	0002	1,946,954.69
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	778,366.82
Quality Educator	3111	125,217.30
At Risk Student	3112	9,895.87
Indian Education For All	3113	5,733.62
American Indian Achievement Gap	3114	3,984.00
State Special Education Allowable Cost Payment to Districts	3115	102,852.99
Data For Achievement	3116	5,489.54
State - Guaranteed Tax Base Aid	3120	522,487.25

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,816.30
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	134,319.71		
Over-BASE Levy	1110(c)	254,791.29		
District Tax Levy			1110	389,111.00
Total Estimated Revenues to Fund Adopted Budget			0004	1,946,954.69
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	244,424.70

Budget Uses

Expenditure Budget	0002	244,424.70
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	59,260.57
Contingency	0006	5,926.06
Over-Schedule	0011	179,238.07
Fund Balance for Budget	TFS48	105,871.76
Operating Reserve	0961	48,884.94
Unreserved Fund Balance Reappropriated	0970	56,986.82

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	16,296.65
State - On-Schedule Transportation Reimbursement	3210	48,889.98
District Tax Levy	1110	122,251.25
District Mills	999	22.66
Total Estimated Revenues to Fund Adopted Budget	0004	244,424.70
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	240,844.00

Budget Uses

Expenditure Budget	0002	240,844.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	54,243.00
Unreserved Fund Balance Reappropriated	0970	54,243.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	186,601.00
District Mills	999	34.58
Total Estimated Revenues to Fund Adopted Budget	0004	240,844.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	320,727.18

Budget Uses

Expenditure Budget	0002	320,727.18
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	112,178.37
Operating Reserve	0961	64,145.44
Unreserved Fund Balance Reappropriated	0970	48,032.93

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	272,694.25
Total Estimated Revenues to Fund Adopted Budget	0004	320,727.18
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	20,288.08

Budget Uses

Expenditure Budget	0002	20,288.08
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	27,492.07
Operating Reserve	0961	7,100.83
Unreserved Fund Balance Reappropriated	0970	20,391.24

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	20,288.08
Estimated Revenues Exceeding Adopted Budget	0004a	103.16

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	51,908.94

Budget Uses

Expenditure Budget	0002	51,908.94
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	16,908.94
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	16,908.94
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,452.30
District Tax Levy	1110	33,547.70
District Mills	999	6.22
Total Estimated Revenues to Fund Adopted Budget	0004	51,908.94
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

22 Jefferson

0456 Boulder Elem

Submit ID: 0456-81328928

29 Flexibility Fund

Adopted Budget	0001	19,542.14

Budget Uses

Expenditure Budget	0002	19,542.14
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	19,542.14
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	19,542.14

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	19,542.14
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
22 Jefferson
0456 Boulder Elem

Submit ID: 0456-81328928

50 Debt Service Fund
sd7

Taxable Value		5,395,448.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	367.69
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	367.69
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	367.69

Budget Report
FY 2026

22 Jefferson

0456 Boulder Elem

Submit ID: 0456-81328928

61 Building Reserve Fund

Adopted Budget		0001	119,572.58

Budget Uses

Expenditure Budget		0002	119,572.58
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	53,352.58
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	53,352.58
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	52,786.27
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	13,433.73	
District Tax Levy		1110	13,433.73
District Mills		999	2.49
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.49
Total Estimated Revenues to Fund Adopted Budget		0004	119,572.58

Budget Report
FY 2026

21 Hill

0425 Box Elder Elem

Submit ID: 0425-41280324

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	311	N/A	1,522,052

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Angel Colbry

(Signature) (Date)

Chairperson, School Trustees: Calvin Jilot

(Signature) (Date)

County Superintendent: Victoria Proctor

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

21 Hill

0425 Box Elder Elem

Submit ID: 0425-41280324

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,339,547.90	161,557.51	10%	6.91%	0.00	2,301,129.35	38,418.55	25.21
10 Transportation	185,000.00	10,215.19	20%	5.52%	0.00	93,500.00	91,500.00	60.12
11 Bus Depreciation Reserve	229,993.77	0.00	N/A	0.00%	89,343.77	0.00	140,650.00	92.41
13 Tuition	10,000.00		N/A		5,000.54	0.00	4,999.46	3.28
14 Retirement	651,000.00	130,065.98	20%	19.98%	0.00	651,000.00		
17 Adult Education	5,000.00	1,750.00	35%	35.00%	2,984.81	0.00	2,015.19	1.32
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	5,875.66	0.00	N/A	0.00%	3,867.75	2,007.91	0.00	0.00
29 Flexibility	40.28	0.00	N/A	0.00%	40.28	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	3,426,457.61	303,588.68			101,237.15	3,047,637.26	277,583.20	182.34

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

Budget Report
FY 2026

21 Hill

0425 Box Elder Elem

Submit ID: 0425-41280324

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	BOX ELDER K-6	242
M1	BOX ELDER 7-8	69

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

A.	Direct State Aid	(I-A)	1,037,530.71
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	242,112.00
D.	At Risk Student	(I-D)	31,937.06
E.	Indian Education For All	(I-E)	7,890.07
F.	American Indian Achievement Gap	(I-F)	73,455.00
G.	Data For Achievement	(I-G)	7,554.19
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	80,669.86
I.	State Special Education Related-Services Payment To Coop	(I-I)	16,958.83
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	32,526.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	310
B.	BASE Budget Limit	(II-B)	2,106,807.56
C.	Maximum Budget Limit	(II-C)	2,595,158.84
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	2,106,807.56

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,339,547.90
H.	Maximum Budget Limit	(II-H)	2,862,344.67
I.	Highest Budget Without a Vote	(II-I)	2,339,547.90
J.	Highest Budget	(II-J)	2,862,344.67
K.	Highest Voted Amount	(II-K)	522,796.77
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,339,547.90

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

A.	Operating Reserve (961)	(III-A)		161,557.51
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		161,557.51

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,339,547.90
	1. BASE Budget Limit	(V-A1)	2,339,547.90	
	2. Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,037,530.71
	1. Direct State Aid Paid By State	(V-B1)	1,037,530.71	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		242,112.00
D.	At Risk Student	(V-D)		31,937.06
E.	Indian Education For All	(V-E)		7,890.07
F.	American Indian Achievement Gap	(V-F)		73,455.00
G.	Data For Achievement	(V-G)		7,554.19
H.	Special Education Allowable Cost Payment	(V-H)		80,669.86
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
	1. Actual Non-Levy Revenue	(V-J1)	0.00	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		858,399.01
	1. State - Guaranteed Tax Base Aid	(V-L1)	819,980.46	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	38,418.55	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,339,547.90

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		25.21
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
	1. District Property Tax Levy Mills	(V-U1)	0.00	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		25.21

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
21 Hill

0425 Box Elder Elem

Submit ID: 0425-41280324

01 General Fund

Adopted Budget	0001	2,339,547.90

Budget Uses

Expenditure Budget	0002	2,339,547.90
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,037,530.71
Quality Educator	3111	242,112.00
At Risk Student	3112	31,937.06
Indian Education For All	3113	7,890.07
American Indian Achievement Gap	3114	73,455.00
State Special Education Allowable Cost Payment to Districts	3115	80,669.86
Data For Achievement	3116	7,554.19
State - Guaranteed Tax Base Aid	3120	819,980.46

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	38,418.55		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	38,418.55
Total Estimated Revenues to Fund Adopted Budget			0004	2,339,547.90
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	185,000.00

Budget Uses

Expenditure Budget	0002	185,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	85,000.00
Contingency	0006	8,500.00
Over-Schedule	0011	91,500.00
Fund Balance for Budget	TFS48	10,215.19
Operating Reserve	0961	10,215.19
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	23,375.00
State - On-Schedule Transportation Reimbursement	3210	70,125.00
District Tax Levy	1110	91,500.00
District Mills	999	60.12
Total Estimated Revenues to Fund Adopted Budget	0004	185,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	229,993.77

Budget Uses

Expenditure Budget	0002	229,993.77
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	89,343.77
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	89,343.77
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	140,650.00
District Mills	999	92.41
Total Estimated Revenues to Fund Adopted Budget	0004	229,993.77

Budget Report
FY 2026

21 Hill

0425 Box Elder Elem

Submit ID: 0425-41280324

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2024 Blue Bird	2025	69,750.00	0.00	13,950.00	13,950.00
2024 Bluebird	2025	69,750.00	0.00	13,950.00	13,950.00
2025 Thomas	2025	106,125.00	27,600.00	21,225.00	21,225.00
2025 Thomas Second Half of Amount	2025	106,125.00	0.00	21,225.00	21,225.00
2ND Bluebird All American	2022	57,250.00	34,350.00	11,450.00	11,450.00
Bluebird All American	2022	57,250.00	34,350.00	11,450.00	11,450.00
2022 Bluebird T3 FE 4004S	2021	57,250.00	45,800.00	11,450.00	11,450.00
2022 Bluebird T3 FE 4004S #2	2021	57,250.00	45,800.00	11,450.00	11,450.00
2021 Bluebird bus	2020	55,750.00	55,750.00	11,150.00	11,150.00
Blue Bird All American T3FE	2019	51,750.00	72,450.00	10,350.00	5,175.00
Blue Bird All American T3RE	2019	81,750.00	114,450.00	16,350.00	8,175.00
Blue Bird	2018	53,800.00	80,700.00	N/A	NA
2017 Bluebird All American	2016	54,500.00	81,750.00	N/A	NA
2014 Blue Bird All American Bus	2014	52,150.00	78,225.00	N/A	NA
2014 International Bus	2014	58,426.41	87,639.62	N/A	NA
2011 Blue Bird	2011	48,850.00	73,275.00	N/A	NA
1999 Chevrolet Bus	2010	5,485.00	8,227.50	N/A	NA
2008 BLUE BIRD ALL AMERICAN	2008	46,922.50	70,383.75	N/A	NA
2005 BLUE BIRD	2005	41,500.00	62,250.00	N/A	NA
Total					140,650.00

Budget Report
FY 2026

21 Hill

0425 Box Elder Elem

Submit ID: 0425-41280324

13 Tuition Fund

Adopted Budget	0001	10,000.00

Budget Uses

Expenditure Budget	0002	10,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,000.54
Unreserved Fund Balance Reappropriated	0970	5,000.54

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	4,999.46
District Mills	999	3.28
Total Estimated Revenues to Fund Adopted Budget	0004	10,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	651,000.00

Budget Uses

Expenditure Budget	0002	651,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	130,065.98
Operating Reserve	0961	130,065.98
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	651,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	651,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

21 Hill

0425 Box Elder Elem

Submit ID: 0425-41280324

17 Adult Education Fund

Adopted Budget	0001	5,000.00

Budget Uses

Expenditure Budget	0002	5,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,734.81
Operating Reserve	0961	1,750.00
Unreserved Fund Balance Reappropriated	0970	2,984.81

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,015.19
District Mills	999	1.32
Total Estimated Revenues to Fund Adopted Budget	0004	5,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	5,875.66

Budget Uses

Expenditure Budget	0002	5,875.66
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,867.75
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,867.75
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,007.91
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,875.66
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	40.28

Budget Uses

Expenditure Budget	0002	40.28
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	40.28
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	40.28

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	40.28
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

21 Hill

0425 Box Elder Elem

Submit ID: 0425-41280324

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2026

21 Hill

0426 Box Elder H S

Submit ID: 0426-63259808

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	99	1,522,052

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Angel Colbry

(Signature) (Date)

Chairperson, School Trustees: Calvin Jilot

(Signature) (Date)

County Superintendent: Victoria Proctor

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

21 Hill

0426 Box Elder H S

Submit ID: 0426-63259808

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,141,558.83	90,334.11	10%	7.91%	0.00	1,121,867.34	19,691.49	13.00
10 Transportation	160,000.00	30,420.69	20%	19.01%	0.00	93,500.00	66,500.00	43.69
11 Bus Depreciation Reserve	293,873.05	0.00	N/A	0.00%	153,223.05	0.00	140,650.00	92.41
13 Tuition	7,500.00		N/A		5,109.20	0.00	2,390.80	1.57
14 Retirement	300,000.00	928.17	20%	0.31%	0.00	300,000.00		
17 Adult Education	5,000.00	1,750.00	35%	35.00%	4,127.97	0.00	872.03	0.57
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	3,021.00	0.00	N/A	0.00%	2,041.26	979.74	0.00	0.00
29 Flexibility	8.60	0.00	N/A	0.00%	8.60	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	1,910,961.48	123,432.97			164,510.08	1,516,347.08	230,104.32	151.24

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

Budget Report
FY 2026

21 Hill

0426 Box Elder H S

Submit ID: 0426-63259808

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 BOX ELDER HS 9-12 99 *

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

A.	Direct State Aid	(I-A)	529,855.25
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	91,548.60
D.	At Risk Student	(I-D)	10,263.83
E.	Indian Education For All	(I-E)	2,511.63
F.	American Indian Achievement Gap	(I-F)	21,165.00
G.	Data For Achievement	(I-G)	2,404.71
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	45,312.14
I.	State Special Education Related-Services Payment To Coop	(I-I)	4,853.17
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	31,885.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	107
B.	BASE Budget Limit	(II-B)	1,112,681.84
C.	Maximum Budget Limit	(II-C)	1,380,410.20
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	1,112,681.84

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,141,558.83
H.	Maximum Budget Limit	(II-H)	1,408,729.72
I.	Highest Budget Without a Vote	(II-I)	1,141,558.83
J.	Highest Budget	(II-J)	1,408,729.72
K.	Highest Voted Amount	(II-K)	267,170.89
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,141,558.83

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

A.	Operating Reserve (961)	(III-A)		90,334.11
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		90,334.11

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,141,558.83
1.	BASE Budget Limit	(V-A1)	1,141,558.83	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		529,855.25
1.	Direct State Aid Paid By State	(V-B1)	529,855.25	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		91,548.60
D.	At Risk Student	(V-D)		10,263.83
E.	Indian Education For All	(V-E)		2,511.63
F.	American Indian Achievement Gap	(V-F)		21,165.00
G.	Data For Achievement	(V-G)		2,404.71
H.	Special Education Allowable Cost Payment	(V-H)		45,312.14
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		4,301.18
1.	Actual Non-Levy Revenue	(V-J1)	4,301.18	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		434,196.49
1.	State - Guaranteed Tax Base Aid	(V-L1)	414,505.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	19,691.49	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,141,558.83

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		13.00
U.	Over-BASE Mills	(V-U)		0.00
	1. District Property Tax Levy Mills	(V-U1)	0.00	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		13.00

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
21 Hill

0426 Box Elder H S

Submit ID: 0426-63259808

01 General Fund

Adopted Budget	0001	1,141,558.83

Budget Uses

Expenditure Budget	0002	1,141,558.83
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	529,855.25
Quality Educator	3111	91,548.60
At Risk Student	3112	10,263.83
Indian Education For All	3113	2,511.63
American Indian Achievement Gap	3114	21,165.00
State Special Education Allowable Cost Payment to Districts	3115	45,312.14
Data For Achievement	3116	2,404.71
State - Guaranteed Tax Base Aid	3120	414,505.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	4,301.18
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	19,691.49		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	19,691.49
Total Estimated Revenues to Fund Adopted Budget			0004	1,141,558.83
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	160,000.00

Budget Uses

Expenditure Budget	0002	160,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	85,000.00
Contingency	0006	8,500.00
Over-Schedule	0011	66,500.00
Fund Balance for Budget	TFS48	30,420.69
Operating Reserve	0961	30,420.69
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	23,375.00
State - On-Schedule Transportation Reimbursement	3210	70,125.00
District Tax Levy	1110	66,500.00
District Mills	999	43.69
Total Estimated Revenues to Fund Adopted Budget	0004	160,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

21 Hill

0426 Box Elder H S

Submit ID: 0426-63259808

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	293,873.05

Budget Uses

Expenditure Budget	0002	293,873.05
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	153,223.05
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	153,223.05
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	140,650.00
District Mills	999	92.41
Total Estimated Revenues to Fund Adopted Budget	0004	293,873.05

Budget Report
FY 2026

21 Hill

0426 Box Elder H S

Submit ID: 0426-63259808

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2024 Blue Bird Correction	2025	69,750.00	0.00	13,950.00	13,950.00
2024 Bluebird	2025	69,750.00	0.00	13,950.00	13,950.00
2025 Thomas Bus	2025	212,250.00	27,600.00	42,450.00	42,450.00
2ND Bluebird All American	2022	57,250.00	34,350.00	11,450.00	11,450.00
Bluebird All American	2022	57,250.00	34,350.00	11,450.00	11,450.00
2022 Bluebird T3 FE #2	2021	57,250.00	45,800.00	11,450.00	11,450.00
2022 Bluebird T3FE	2021	57,250.00	45,800.00	11,450.00	11,450.00
2020 Bluebird bus	2020	55,750.00	55,750.00	11,150.00	11,150.00
Blue Bird All American T3FE	2019	51,750.00	72,450.00	10,350.00	5,175.00
Blue Bird All American T3RE	2019	81,750.00	114,450.00	16,350.00	8,175.00
Blue Bird	2018	53,800.00	80,700.00	N/A	NA
2017 Bluebird All American	2016	54,500.00	81,750.00	N/A	NA
2014 Blue Bird All American Bus	2014	52,150.00	78,225.00	N/A	NA
2014 International Bus	2014	58,426.40	87,639.60	N/A	NA
2011 Blue Bird	2011	48,850.00	73,275.00	N/A	NA
1999 Chevrolet Bus	2010	5,485.00	8,227.50	N/A	NA
2008 BLUE BIRD ALL AMERICAN	2008	46,922.50	70,383.75	N/A	NA
2005 Bluebird	2005	41,500.00	62,250.00	N/A	NA
Total					140,650.00

Budget Report
FY 2026
21 Hill

0426 Box Elder H S

Submit ID: 0426-63259808

13 Tuition Fund

Adopted Budget	0001	7,500.00

Budget Uses

Expenditure Budget	0002	7,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,109.20
Unreserved Fund Balance Reappropriated	0970	5,109.20

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,390.80
District Mills	999	1.57
Total Estimated Revenues to Fund Adopted Budget	0004	7,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	300,000.00

Budget Uses

Expenditure Budget	0002	300,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	928.17
Operating Reserve	0961	928.17
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	300,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	300,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

21 Hill

0426 Box Elder H S

Submit ID: 0426-63259808

17 Adult Education Fund

Adopted Budget	0001	5,000.00

Budget Uses

Expenditure Budget	0002	5,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,877.97
Operating Reserve	0961	1,750.00
Unreserved Fund Balance Reappropriated	0970	4,127.97

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	872.03
District Mills	999	0.57
Total Estimated Revenues to Fund Adopted Budget	0004	5,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

21 Hill

0426 Box Elder H S

Submit ID: 0426-63259808

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	3,021.00

Budget Uses

Expenditure Budget	0002	3,021.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,041.26
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,041.26
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	979.74
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,021.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

21 Hill

0426 Box Elder H S

Submit ID: 0426-63259808

29 Flexibility Fund

Adopted Budget	0001	8.60

Budget Uses

Expenditure Budget	0002	8.60
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8.60
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	8.60

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	8.60
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
21 Hill

0426 Box Elder H S

Submit ID: 0426-63259808

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

21 Hill

0426 Box Elder H S

Submit ID: 0426-63259808

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2026

16 Gallatin

0350 Bozeman Elem

Submit ID: 0350-45502499

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	4,861	N/A	330,910,948

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

The final budget is approved as set forth in this document.

Certification

District Clerk: LACY CLARK

(Signature) (Date)

Chairperson, School Trustees: Kevin Black

(Signature) (Date)

County Superintendent: John Nielson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

16 Gallatin

0350 Bozeman Elem

Submit ID: 0350-45502499

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	39,691,204.00	3,969,120.43	10%	10.00%	0.00	23,631,135.45	16,060,068.55	48.53
10 Transportation	4,100,132.00	820,026.40	20%	20.00%	15,985.92	725,963.94	3,358,182.14	10.15
11 Bus Depreciation Reserve	342,840.00	0.00	N/A	0.00%	342,340.11	499.89	0.00	0.00
13 Tuition	635,606.00		N/A		210,496.02	109.98	425,000.00	1.28
14 Retirement	6,300,000.00	1,260,000.00	20%	20.00%	438,737.62	5,861,262.38		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,002,140.00	0.00	N/A	0.00%	347,220.33	28,985.18	625,934.49	1.89
29 Flexibility	64,400.00	0.00	N/A	0.00%	6,154.61	58,245.39	0.00	0.00
61 Building Reserve	7,606,528.00	0.00	N/A	0.00%	3,297,566.24	95,392.47	4,213,569.29	12.73
Total of All Funds	59,742,850.00	6,049,146.83			4,658,500.85	30,401,594.68	24,682,754.47	74.58

50 Debt Service Tax Jurisdiction								
2006	5,674,300.00	0.00	20-9-438	0.00%	580,643.58	4,000.00	5,089,656.42	15.38

Budget Report
FY 2026

16 Gallatin

Submit ID: 0350-45502499

0350 Bozeman Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	BOZEMAN K-6	3,774
M1	BOZEMAN 7-8	1,087

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

A.	Direct State Aid	(I-A)	14,894,165.74
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	2,689,198.51
D.	At Risk Student	(I-D)	77,668.46
E.	Indian Education For All	(I-E)	123,323.57
F.	American Indian Achievement Gap	(I-F)	37,848.00
G.	Data For Achievement	(I-G)	118,073.69
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,657,909.60
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	155,734.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	4,862
B.	BASE Budget Limit	(II-B)	29,750,131.50
C.	Maximum Budget Limit	(II-C)	37,167,925.03
D.	Over-BASE Levy As Submitted on Budget	(II-D)	7,417,793.50
E.	Adopted Budget	(II-E)	37,167,925.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	32,023,410.71
H.	Maximum Budget Limit	(II-H)	41,158,391.04
I.	Highest Budget Without a Vote	(II-I)	39,441,204.21
J.	Highest Budget	(II-J)	41,158,391.04
K.	Highest Voted Amount	(II-K)	1,717,186.83
L.	Amount Approved on Ballot by Voters	(II-L)	250,000.00
M.	Adopted Budget	(II-M)	39,691,204.00

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

A.	Operating Reserve (961)	(III-A)		3,585,092.38
B.	TIF Operating Reserve (962)	(III-B)		384,028.02
C.	Excess Reserves	(III-C)		0.03
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.03	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		3,969,120.43

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		39,691,204.00
	1. BASE Budget Limit	(V-A1)	32,023,410.71	
	2. Over-BASE Budget	(V-A2)	7,667,793.29	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		14,894,165.74
	1. Direct State Aid Paid By State	(V-B1)	14,894,165.74	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		2,689,198.51
D.	At Risk Student	(V-D)		77,668.46
E.	Indian Education For All	(V-E)		123,323.57
F.	American Indian Achievement Gap	(V-F)		37,848.00
G.	Data For Achievement	(V-G)		118,073.69
H.	Special Education Allowable Cost Payment	(V-H)		1,657,909.60
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		83,533.64
	1. Actual Non-Levy Revenue	(V-J1)	83,533.64	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		12,341,689.50
	1. State - Guaranteed Tax Base Aid	(V-L1)	3,949,414.24	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	8,392,275.26	
M.	**Subtotal of BASE Budget Revenue	(V-M)		32,023,410.71

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		7,667,793.29
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		7,667,793.29

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		25.36
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		23.17
	1. District Property Tax Levy Mills	(V-U1)	23.17	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		48.53

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

16 Gallatin

0350 Bozeman Elem

Submit ID: 0350-45502499

01 General Fund

Adopted Budget	0001	39,691,204.00

Budget Uses

Expenditure Budget	0002	39,691,204.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	384,028.02

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	14,894,165.74
Quality Educator	3111	2,689,198.51
At Risk Student	3112	77,668.46
Indian Education For All	3113	123,323.57
American Indian Achievement Gap	3114	37,848.00
State Special Education Allowable Cost Payment to Districts	3115	1,657,909.60
Data For Achievement	3116	118,073.69
State - Guaranteed Tax Base Aid	3120	3,949,414.24

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	83,533.64
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	8,392,275.26		
Over-BASE Levy	1110(c)	7,667,793.29		
District Tax Levy			1110	16,060,068.55
Total Estimated Revenues to Fund Adopted Budget			0004	39,691,204.00
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	4,100,132.00

Budget Uses

Expenditure Budget	0002	4,100,132.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	658,604.65
Contingency	0006	65,860.47
Over-Schedule	0011	3,375,666.88
Fund Balance for Budget	TFS48	836,012.32
Operating Reserve	0961	820,026.40
Unreserved Fund Balance Reappropriated	0970	15,985.92

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	1,498.82
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	181,116.28
State - On-Schedule Transportation Reimbursement	3210	543,348.84
District Tax Levy	1110	3,358,182.14
District Mills	999	10.15
Total Estimated Revenues to Fund Adopted Budget	0004	4,100,132.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	342,840.00

Budget Uses

Expenditure Budget	0002	499.89
Add To Fund Balance	0003	342,340.11
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	342,340.11
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	342,340.11
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	499.89
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	342,840.00

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2005 Blue Bird	2005	41,750.00	62,625.00	N/A	NA
Total					0.00

13 Tuition Fund

Adopted Budget	0001	635,606.00

Budget Uses

Expenditure Budget	0002	635,606.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	210,496.02
Unreserved Fund Balance Reappropriated	0970	210,496.02

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	109.98
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	425,000.00
District Mills	999	1.28
Total Estimated Revenues to Fund Adopted Budget	0004	635,606.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	6,300,000.00

Budget Uses

Expenditure Budget	0002	5,861,262.38
Add To Fund Balance	0003	438,737.62
Fund Balance for Budget	TFS48	1,698,737.62
Operating Reserve	0961	1,260,000.00
Unreserved Fund Balance Reappropriated	0970	438,737.62

Estimated Funding Sources

Interest Earnings	1510	1,500.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	5,859,762.38
Total Estimated Revenues to Fund Adopted Budget	0004	6,300,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

16 Gallatin

0350 Bozeman Elem

Submit ID: 0350-45502499

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,002,140.00

Budget Uses

Expenditure Budget	0002	1,002,140.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	347,220.33
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	347,220.33
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,501.13
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	27,484.05
District Tax Levy	1110	625,934.49
District Mills	999	1.89
Total Estimated Revenues to Fund Adopted Budget	0004	1,002,140.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	64,400.00

Budget Uses

Expenditure Budget	0002	64,400.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,154.61
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,154.61

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	54.33
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	58,191.06
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	64,400.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

16 Gallatin

0350 Bozeman Elem

Submit ID: 0350-45502499

50 Debt Service Fund

Budget Report
FY 2026

16 Gallatin

Submit ID: 0350-45502499

0350 Bozeman Elem

2006

Taxable Value		330,910,948.00
Adopted Budget	0001	5,674,300.00

Budget Uses

Expenditure Budget	0002	5,674,300.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	573,607.06
Fund Balance for Budget	TFS48	7,036.52
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,036.52
TIF Fund Balance Reappropriated	0973	573,607.06

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	4,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	5,089,656.42
Jurisdiction Mills	999	15.38
Total Estimated Revenues to Fund Adopted Budget	0004	5,674,300.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
Elementary Bond	07/30/2012	06/01/2032	10,000,000.00	3,525,000.00	530,000.00	121,650.00	500.00
Elementary Refunding Bond	08/20/2014	06/01/2026	6,745,000.00	0.00	985,000.00	29,550.00	500.00
Elementary Refunding Bond	08/20/2014	06/30/2026	2,755,000.00	0.00	415,000.00	12,450.00	500.00
Elementary Refunding Bond	03/05/2015	06/01/2028	8,935,000.00	2,545,000.00	1,155,000.00	144,400.00	500.00
Elementary Bond	01/21/2016	06/30/2036	21,500,000.00	12,120,000.00	1,115,000.00	521,050.00	500.00
Elementary Refunding Bond	05/26/2022	06/01/2030	9,075,000.00	7,495,000.00	185,000.00	307,200.00	500.00

Total Bond Requirements 5,524,300.00

SIDs

Issue Type	Amount
Elementary	150,000.00

Total SID Requirements 150,000.00

Total Debt Service Requirements 0002 5,674,300.00

Budget Report
FY 2026

16 Gallatin

0350 Bozeman Elem

Submit ID: 0350-45502499

61 Building Reserve Fund

Adopted Budget	0001	7,606,528.00

Budget Uses

Expenditure Budget	0002	7,606,528.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,297,566.24
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,297,566.24
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds			1123	0.00
BR Permissive Revenues - Coal Gross Proceeds			1125	0.00
Tax Title and Property Sales			1130	0.00
BR Permissive Revenues - Tax Title and Property Sales			1131	0.00
Interest Earnings			1510	3,999.76
BR Permissive Revenues - Interest Earnings			1511	0.00
Other Revenue from Local Sources			1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources			1901	0.00
State - School Major Maintenance Aid (SMMA)			3283	91,392.71
State - Payment in Lieu of Taxes - FWP			3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP			3303	0.00
Montana Oil and Gas Tax			3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax			3461	0.00
Other Revenue			9100	0.00
BR Permissive Revenues - Other Revenue			9101	0.00
Residual Equity Transfers In			9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)				No
Building Reserve Voted Levy	1110(a)	3,705,832.00		
Building Reserve Permissive Levy	1110(b)	507,737.29		
District Tax Levy			1110	4,213,569.29
District Mills			999	12.73
Building Reserve Voted Mills			0134	11.20
Building Reserve Permissive Mills			0135	1.53
Total Estimated Revenues to Fund Adopted Budget			0004	7,606,528.00

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/02/2023	1,405,832.89	0	611	2,834,510.00	1,405,832.89	1,405,832.00
05/07/2025	13,800,000.00	6	612	0.00	2,300,000.00	2,300,000.00
Total						3,705,832.00

Budget Report
FY 2026

16 Gallatin

0351 Bozeman H S

Submit ID: 0351-28775364

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	2,869	412,161,850

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

The final budget is approved as set forth in this document.

Certification

District Clerk: LACY CLARK

(Signature) (Date)

Chairperson, School Trustees: Kevin Black

(Signature) (Date)

County Superintendent: John Nielson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

16 Gallatin

0351 Bozeman H S

Submit ID: 0351-28775364

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	27,093,903.00	2,721,552.10	10%	10.04%	0.00	16,055,051.51	11,038,851.49	26.78
10 Transportation	2,286,200.00	457,240.00	20%	20.00%	309,467.10	534,201.56	1,442,531.34	3.50
11 Bus Depreciation Reserve	343,115.00	0.00	N/A	0.00%	342,615.28	499.72	0.00	0.00
13 Tuition	848,410.00		N/A		723,321.10	88.90	125,000.00	0.30
14 Retirement	4,400,000.00	880,000.00	20%	20.00%	410,971.44	3,989,028.56		
17 Adult Education	886,348.00	310,221.80	35%	35.00%	88,297.36	10,999.26	787,051.38	1.91
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	604,865.00	0.00	N/A	0.00%	156,185.76	20,282.88	428,396.36	1.04
29 Flexibility	222,000.00	0.00	N/A	0.00%	12,135.39	209,864.61	0.00	0.00
61 Building Reserve	14,045,233.00	0.00	N/A	0.00%	10,615,375.59	63,264.14	3,366,593.27	8.17
Total of All Funds	50,730,074.00	4,369,013.90			12,658,369.02	20,883,281.14	17,188,423.84	41.70

50 Debt Service **Tax Jurisdiction**								
2006	2,980,350.00	0.00	20-9-438	0.00%	0.00	1,500.00	2,978,850.00	5.44
2017A	9,483,175.00	0.00	20-9-438	0.00%	1,017,908.19	1,500.00	8,463,766.81	20.54

Budget Report
FY 2026

16 Gallatin

0351 Bozeman H S

Submit ID: 0351-28775364

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

H1	BOZEMAN HS 9-12	2,813
H2	BRIDGER CHARTER 9-12	56

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

A.	Direct State Aid	(I-A)	10,764,223.31
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	1,558,883.51
D.	At Risk Student	(I-D)	26,391.49
E.	Indian Education For All	(I-E)	72,786.53
F.	American Indian Achievement Gap	(I-F)	17,679.00
G.	Data For Achievement	(I-G)	69,688.01
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	625,814.97
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	202,049.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	2,831
B.	BASE Budget Limit	(II-B)	20,152,512.15
C.	Maximum Budget Limit	(II-C)	25,120,017.57
D.	Over-BASE Levy As Submitted on Budget	(II-D)	4,967,504.85
E.	Adopted Budget	(II-E)	25,120,017.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	21,886,398.70
H.	Maximum Budget Limit	(II-H)	28,085,400.11
I.	Highest Budget Without a Vote	(II-I)	26,853,903.55
J.	Highest Budget	(II-J)	28,085,400.11
K.	Highest Voted Amount	(II-K)	1,231,496.56
L.	Amount Approved on Ballot by Voters	(II-L)	240,000.00
M.	Adopted Budget	(II-M)	27,093,903.00

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

A.	Operating Reserve (961)	(III-A)		2,416,484.19
B.	TIF Operating Reserve (962)	(III-B)		292,906.11
C.	Excess Reserves	(III-C)		12,161.80
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	12,161.80	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		2,721,552.10

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		27,093,903.00
	1. BASE Budget Limit	(V-A1)	21,886,398.70	
	2. Over-BASE Budget	(V-A2)	5,207,504.30	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		10,764,223.31
	1. Direct State Aid Paid By State	(V-B1)	10,764,223.31	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		1,558,883.51
D.	At Risk Student	(V-D)		26,391.49
E.	Indian Education For All	(V-E)		72,786.53
F.	American Indian Achievement Gap	(V-F)		17,679.00
G.	Data For Achievement	(V-G)		69,688.01
H.	Special Education Allowable Cost Payment	(V-H)		625,814.97
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		60,591.34
	1. Actual Non-Levy Revenue	(V-J1)	60,591.34	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		8,690,340.54
	1. State - Guaranteed Tax Base Aid	(V-L1)	2,858,993.35	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	5,831,347.19	
M.	**Subtotal of BASE Budget Revenue	(V-M)		21,886,398.70

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		5,207,504.30
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		5,207,504.30

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		14.15
U.	Over-BASE Mills	(V-U)		12.63
	1. District Property Tax Levy Mills	(V-U1)	12.63	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		26.78

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	27,093,903.00

Budget Uses

Expenditure Budget	0002	27,093,903.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	292,906.11

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	10,764,223.31
Quality Educator	3111	1,558,883.51
At Risk Student	3112	26,391.49
Indian Education For All	3113	72,786.53
American Indian Achievement Gap	3114	17,679.00
State Special Education Allowable Cost Payment to Districts	3115	625,814.97
Data For Achievement	3116	69,688.01
State - Guaranteed Tax Base Aid	3120	2,858,993.35

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	60,591.34
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	5,831,347.19		
Over-BASE Levy	1110(c)	5,207,504.30		
District Tax Levy			1110	11,038,851.49
Total Estimated Revenues to Fund Adopted Budget			0004	27,093,903.00
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	2,286,200.00

Budget Uses

Expenditure Budget	0002	2,286,200.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	485,183.41
Contingency	0006	48,518.34
Over-Schedule	0011	1,752,498.25
Fund Balance for Budget	TFS48	766,707.10
Operating Reserve	0961	457,240.00
Unreserved Fund Balance Reappropriated	0970	309,467.10

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	499.80
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	133,425.44
State - On-Schedule Transportation Reimbursement	3210	400,276.32
District Tax Levy	1110	1,442,531.34
District Mills	999	3.50
Total Estimated Revenues to Fund Adopted Budget	0004	2,286,200.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	343,115.00

Budget Uses

Expenditure Budget	0002	499.72
Add To Fund Balance	0003	342,615.28
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	342,615.28
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	342,615.28
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	499.72
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	343,115.00

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2005 Blue Bird	2005	41,750.00	62,625.00	N/A	NA
Total					0.00

Budget Report
FY 2026

16 Gallatin

0351 Bozeman H S

Submit ID: 0351-28775364

13 Tuition Fund

Adopted Budget	0001	848,410.00

Budget Uses

Expenditure Budget	0002	848,410.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	723,321.10
Unreserved Fund Balance Reappropriated	0970	723,321.10

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	88.90
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	125,000.00
District Mills	999	0.30
Total Estimated Revenues to Fund Adopted Budget	0004	848,410.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	4,400,000.00

Budget Uses

Expenditure Budget	0002	3,989,028.56
Add To Fund Balance	0003	410,971.44
Fund Balance for Budget	TFS48	1,290,971.44
Operating Reserve	0961	880,000.00
Unreserved Fund Balance Reappropriated	0970	410,971.44

Estimated Funding Sources

Interest Earnings	1510	2,000.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	3,987,028.56
Total Estimated Revenues to Fund Adopted Budget	0004	4,400,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	886,348.00

Budget Uses

Expenditure Budget	0002	798,050.64
Add To Fund Balance	0003	88,297.36
Fund Balance for Budget	TFS48	398,519.16
Operating Reserve	0961	310,221.80
Unreserved Fund Balance Reappropriated	0970	88,297.36

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	10,500.00
Interest Earnings	1510	499.26
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	787,051.38
District Mills	999	1.91
Total Estimated Revenues to Fund Adopted Budget	0004	886,348.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	604,865.00

Budget Uses

Expenditure Budget	0002	604,865.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	156,185.76
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	156,185.76
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,498.91
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	18,783.97
District Tax Levy	1110	428,396.36
District Mills	999	1.04
Total Estimated Revenues to Fund Adopted Budget	0004	604,865.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	222,000.00

Budget Uses

Expenditure Budget	0002	222,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	12,135.39
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	12,135.39

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	558.70
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	209,305.91
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	222,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

16 Gallatin

0351 Bozeman H S

Submit ID: 0351-28775364

50 Debt Service Fund

2006

Taxable Value		548,057,379.00
Adopted Budget	0001	2,980,350.00

Budget Uses

Expenditure Budget	0002	2,880,350.00
Add To Fund Balance	0003	100,000.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,500.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,978,850.00
Jurisdiction Mills	999	5.44
Total Estimated Revenues to Fund Adopted Budget	0004	2,980,350.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
High School Refunding Bond	08/20/2014	06/30/2026	3,935,000.00	0.00	1,025,000.00	30,750.00	500.00
High School Refunding Bond	08/20/2014	06/30/2026	5,215,000.00	0.00	1,090,000.00	32,700.00	500.00
High School Refunding Bond	04/20/2017	06/01/2026	5,900,000.00	0.00	680,000.00	20,400.00	500.00
Total Bond Requirements							2,880,350.00

Total Debt Service Requirements	0002	2,880,350.00

Budget Report
FY 2026

16 Gallatin

0351 Bozeman H S

Submit ID: 0351-28775364

2017A

Taxable Value		412,161,850.00
Adopted Budget	0001	9,483,175.00

Budget Uses

Expenditure Budget	0002	9,483,175.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	1,017,908.19
Fund Balance for Budget	TFS48	-62,252.81
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	1,017,908.19

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,500.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	8,463,766.81
Jurisdiction Mills	999	20.54
Total Estimated Revenues to Fund Adopted Budget	0004	9,483,175.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
High School Bond	08/03/2017	06/01/2037	100,000,000.00	67,670,000.00	4,720,000.00	2,947,100.00	500.00
High School Bond	09/04/2019	06/01/2035	25,000,000.00	20,535,000.00	830,000.00	735,075.00	500.00
Total Bond Requirements							9,233,175.00

SIDs

Issue Type	Amount
High School	250,000.00
Total SID Requirements	250,000.00

Total Debt Service Requirements	0002	9,483,175.00

Budget Report
FY 2026

16 Gallatin

0351 Bozeman H S

Submit ID: 0351-28775364

61 Building Reserve Fund

Adopted Budget	0001	14,045,233.00

Budget Uses

Expenditure Budget	0002	14,045,233.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	10,615,375.59
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	10,615,375.59
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds			1123	0.00
BR Permissive Revenues - Coal Gross Proceeds			1125	0.00
Tax Title and Property Sales			1130	0.00
BR Permissive Revenues - Tax Title and Property Sales			1131	0.00
Interest Earnings			1510	7,500.41
BR Permissive Revenues - Interest Earnings			1511	0.00
Other Revenue from Local Sources			1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources			1901	0.00
State - School Major Maintenance Aid (SMMA)			3283	55,763.73
State - Payment in Lieu of Taxes - FWP			3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP			3303	0.00
Montana Oil and Gas Tax			3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax			3461	0.00
Other Revenue			9100	0.00
BR Permissive Revenues - Other Revenue			9101	0.00
Residual Equity Transfers In			9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)				No
Building Reserve Voted Levy	1110(a)	3,056,792.00		
Building Reserve Permissive Levy	1110(b)	309,801.27		
District Tax Levy			1110	3,366,593.27
District Mills			999	8.17
Building Reserve Voted Mills			0134	7.42
Building Reserve Permissive Mills			0135	0.75
Total Estimated Revenues to Fund Adopted Budget			0004	14,045,233.00

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/05/2020	6,000,000.00	6	614	4,241,375.55	1,000,000.00	700,000.00
05/03/2022	9,000,000.00	6	612	4,257,966.10	1,500,000.00	1,500,000.00
05/02/2023	856,792.72	0	611	1,724,448.00	856,792.72	856,792.00
Total						3,056,792.00

Budget Report
FY 2026

16 Gallatin

0351 Bozeman H S

Submit ID: 0351-28775364

Budget Report
FY 2026

05 Carbon

Submit ID: 0059-87291370

0059 Bridger K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 151	59	13,823,129

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Betty Sweet

(Signature) (Date)

Chairperson, School Trustees: Jim Moran

(Signature) (Date)

County Superintendent: Leah Niemi

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026
05 Carbon
0059 Bridger K-12 Schools

Submit ID: 0059-87291370

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,399,619.22	240,540.40	10%	10.02%	7,369.16	1,608,774.62	783,475.44	56.68
10 Transportation	372,872.00	72,786.96	20%	19.52%	8,200.95	59,860.47	304,810.58	22.05
11 Bus Depreciation Reserve	264,234.09	0.00	N/A	0.00%	205,012.61	9,924.74	49,296.74	3.57
13 Tuition	363,000.00		N/A		23,248.49	1,073.37	338,678.14	24.50
14 Retirement	448,924.35	81,858.20	20%	18.23%	0.00	448,924.35		
17 Adult Education	55,000.00	19,250.00	35%	35.00%	23,515.21	1,120.47	30,364.32	2.20
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	34,616.36	0.00	N/A	0.00%	784.38	3,831.98	30,000.00	2.17
29 Flexibility	815,458.59	0.00	N/A	0.00%	773,765.92	41,692.67	0.00	0.00
61 Building Reserve	197,063.66	0.00	N/A	0.00%	10,319.12	7,019.54	179,725.00	13.01
Total of All Funds	4,950,788.27	414,435.56			1,052,215.84	2,182,222.21	1,716,350.22	124.18

50 Debt Service Tax Jurisdiction								
0059	469,200.00	0.00	20-9-438	0.00%	23,538.70	34,293.81	411,367.49	29.76

Budget Report
FY 2026

05 Carbon

Submit ID: 0059-87291370

0059 Bridger K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	BRIDGER K-6	120 *
M1	BRIDGER 7-8	31 *
H1	BRIDGER HS 9-12	59

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

A.	Direct State Aid	(I-A)	926,243.45
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	200,499.00
D.	At Risk Student	(I-D)	6,884.72
E.	Indian Education For All	(I-E)	5,327.70
F.	American Indian Achievement Gap	(I-F)	1,245.00
G.	Data For Achievement	(I-G)	5,100.90
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	90,846.69
I.	State Special Education Related-Services Payment To Coop	(I-I)	11,124.12
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	6,174.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	9,233.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	215
B.	BASE Budget Limit	(II-B)	1,881,493.59
C.	Maximum Budget Limit	(II-C)	2,321,023.59
D.	Over-BASE Levy As Submitted on Budget	(II-D)	391,220.49
E.	Adopted Budget	(II-E)	2,272,714.08

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,008,398.73
H.	Maximum Budget Limit	(II-H)	2,487,033.90
I.	Highest Budget Without a Vote	(II-I)	2,399,619.22
J.	Highest Budget	(II-J)	2,487,033.90
K.	Highest Voted Amount	(II-K)	87,414.68
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,399,619.22

Budget Report
FY 2026
05 Carbon
0059 Bridger K-12 Schools

Submit ID: 0059-87291370

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

A.	Operating Reserve (961)	(III-A)		239,961.92
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		578.48
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	578.48	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		7,369.16
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	7,369.16	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		247,909.56

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	64,911.48	25,935.21	90,846.69
B.	Special Education RSBG to Coop	7,906.85	3,217.27	11,124.12
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	29,127.33	11,660.99	40,788.32

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	182,198.00	364,401.00	546,599.00
F.	100% Of Per Student Entitlement	1,035,686.50	489,847.50	1,525,534.00
		1,217,884.50	854,248.50	2,072,133.00
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	429,913.23	301,549.72	731,462.95
H.	Special Education in BASE@40%	29,127.33	11,660.99	40,788.32
I.	Subsidized BASE Amount	459,040.56	313,210.71	772,251.27
J.	Subsidized BASE Ratio	59%	41%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,399,619.22
1.	BASE Budget Limit	(V-A1)	2,008,398.73	
2.	Over-BASE Budget	(V-A2)	391,220.49	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		926,243.45
1.	Direct State Aid Paid By State	(V-B1)	926,243.45	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		200,499.00
D.	At Risk Student	(V-D)		6,884.72
E.	Indian Education For All	(V-E)		5,327.70
F.	American Indian Achievement Gap	(V-F)		1,245.00
G.	Data For Achievement	(V-G)		5,100.90

H.	Special Education Allowable Cost Payment	(V-H)		90,846.69
I.	Remaining Fund Balance Available	(V-I)		7,369.16
J.	Non-Levy Revenue and Funding Sources	(V-J)		110,701.37
	1. Actual Non-Levy Revenue	(V-J1)	8,716.35	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	101,985.02	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		654,180.74
	1. State - Guaranteed Tax Base Aid	(V-L1)	261,925.79	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	392,254.95	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,008,398.73

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		391,220.49
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		391,220.49

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		17.96
T.	BASE Mills - High School	(V-T)		10.42
U.	Over-BASE Mills	(V-U)		28.30
	1. District Property Tax Levy Mills	(V-U1)	28.30	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		56.68

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
05 Carbon
0059 Bridger K-12 Schools

Submit ID: 0059-87291370

01 General Fund

Adopted Budget	0001	2,399,619.22

Budget Uses

Expenditure Budget	0002	2,399,619.22
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	7,369.16
Direct State Aid	3110	926,243.45
Quality Educator	3111	200,499.00
At Risk Student	3112	6,884.72
Indian Education For All	3113	5,327.70
American Indian Achievement Gap	3114	1,245.00
State Special Education Allowable Cost Payment to Districts	3115	90,846.69
Data For Achievement	3116	5,100.90
State - Guaranteed Tax Base Aid	3120	261,925.79

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	8,716.35
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	101,985.02
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	392,254.95		
Over-BASE Levy	1110(c)	391,220.49		
District Tax Levy			1110	783,475.44
Total Estimated Revenues to Fund Adopted Budget			0004	2,399,619.22
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	372,872.00

Budget Uses

Expenditure Budget	0002	372,872.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	50,000.00
Contingency	0006	5,000.00
Over-Schedule	0011	317,872.00
Fund Balance for Budget	TFS48	80,987.91
Operating Reserve	0961	72,786.96
Unreserved Fund Balance Reappropriated	0970	8,200.95

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	4,860.47
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	13,750.00
State - On-Schedule Transportation Reimbursement	3210	41,250.00
District Tax Levy	1110	304,810.58
District Mills	999	22.05
Total Estimated Revenues to Fund Adopted Budget	0004	372,872.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

05 Carbon

Submit ID: 0059-87291370

0059 Bridger K-12 Schools

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	264,234.09

Budget Uses

Expenditure Budget	0002	264,234.09
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	205,012.61
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	205,012.61
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	9,924.74
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	49,296.74
District Mills	999	3.57
Total Estimated Revenues to Fund Adopted Budget	0004	264,234.09

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
9873-21 Thomas 2	2020	87,000.00	87,000.00	17,400.00	17,400.00
Type E bus Ford Expedition	2019	64,883.70	77,859.70	12,976.74	12,976.74
0688-19 Thomas 5A	2018	139,450.00	195,230.00	27,890.00	13,945.00
Mini-Bus	2017	49,750.00	69,650.00	9,950.00	4,975.00
Activity BusB (4)	2013	150,000.00	225,000.00	N/A	NA
6222-11 Thomas 3	2012	78,733.00	118,099.50	N/A	NA
4302-10 Thomas 1	2010	66,940.00	100,410.00	N/A	NA
4303-10 Thomas 2	2010	85,060.00	127,590.00	N/A	NA
Total					49,296.74

Budget Report
FY 2026
05 Carbon
0059 Bridger K-12 Schools

Submit ID: 0059-87291370

13 Tuition Fund

Adopted Budget	0001	363,000.00

Budget Uses

Expenditure Budget	0002	363,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	23,248.49
Unreserved Fund Balance Reappropriated	0970	23,248.49

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,073.37
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	338,678.14
District Mills	999	24.50
Total Estimated Revenues to Fund Adopted Budget	0004	363,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	448,924.35

Budget Uses

Expenditure Budget	0002	448,924.35
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	81,858.20
Operating Reserve	0961	81,858.20
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	3,211.39
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	445,712.96
Total Estimated Revenues to Fund Adopted Budget	0004	448,924.35
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	55,000.00

Budget Uses

Expenditure Budget	0002	55,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	42,765.21
Operating Reserve	0961	19,250.00
Unreserved Fund Balance Reappropriated	0970	23,515.21

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	235.00
Interest Earnings	1510	885.47
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	30,364.32
District Mills	999	2.20
Total Estimated Revenues to Fund Adopted Budget	0004	55,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
05 Carbon
0059 Bridger K-12 Schools

Submit ID: 0059-87291370

28 Technology Fund

Adopted Budget	0001	34,616.36

Budget Uses

Expenditure Budget	0002	31,930.15
Add To Fund Balance	0003	2,686.21
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	784.38
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	784.38
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	18.82
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	2,089.45
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,723.71
District Tax Levy	1110	30,000.00
District Mills	999	2.17
Total Estimated Revenues to Fund Adopted Budget	0004	34,616.36
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
05 Carbon
0059 Bridger K-12 Schools

Submit ID: 0059-87291370

29 Flexibility Fund

Adopted Budget	0001	815,458.59

Budget Uses

Expenditure Budget	0002	815,458.59
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	773,765.92
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	773,765.92

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	32,411.28
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	9,281.39
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	815,458.59
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
05 Carbon
0059 Bridger K-12 Schools

Submit ID: 0059-87291370

50 Debt Service Fund
0059

Taxable Value		13,823,129.00
Adopted Budget	0001	469,200.00

Budget Uses

Expenditure Budget	0002	469,200.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	23,538.70
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	23,538.70
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	4,511.74
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	29,782.07
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	411,367.49
Jurisdiction Mills	999	29.76
Total Estimated Revenues to Fund Adopted Budget	0004	469,200.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
Elementary Bond	10/28/2020	06/30/2041	1,602,000.00	1,452,600.00	39,600.00	44,766.00	500.00
High School Bond	10/28/2020	06/30/2041	7,298,000.00	6,617,400.00	180,400.00	203,934.00	0.00
Total Bond Requirements							469,200.00
Total Debt Service Requirements						0002	469,200.00

Budget Report
FY 2026

05 Carbon

Submit ID: 0059-87291370

0059 Bridger K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	197,063.66

Budget Uses

Expenditure Budget		0002	197,063.66
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	10,319.12
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	10,319.12
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	104.89
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	6,914.65
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	75,000.00	
Building Reserve Permissive Levy	1110(b)	104,725.00	
District Tax Levy		1110	179,725.00
District Mills		999	13.01
Building Reserve Voted Mills		0134	5.43
Building Reserve Permissive Mills		0135	7.58
Total Estimated Revenues to Fund Adopted Budget		0004	197,063.66

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/02/2017	750,000.00	10	612	600,000.00	75,000.00	75,000.00
Total						75,000.00

Budget Report
FY 2026

38 Powder River

0705 Broadus Elem

Submit ID: 0705-98248479

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 157	N/A	8,472,785

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

Joint District Distribution:

(Used for county calculations)

Located - 38 Powder River	149	N/A	8,383,541
Non-located - 06 Carter	8	N/A	89,244

The final budget is approved as set forth in this document.

Certification

District Clerk: Julie Stoddard-Terrill

(Signature) (Date)

Chairperson, School Trustees: ROB JONES

(Signature) (Date)

County Superintendent: Molly Lloyd

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

38 Powder River

0705 Broadus Elem

Submit ID: 0705-98248479

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,461,021.01	137,903.72	10%	9.44%	0.00	974,008.21	487,012.80	57.47
10 Transportation	340,000.00	68,000.00	20%	20.00%	36,446.45	303,553.55	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	9,800.00		N/A		0.00	0.00	9,800.00	1.16
14 Retirement	185,000.00	37,000.00	20%	20.00%	6,110.00	178,890.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	118,816.67	0.00	N/A	0.00%	117,847.01	969.66	0.00	0.00
29 Flexibility	170,363.50	0.00	N/A	0.00%	170,363.50	0.00	0.00	0.00
61 Building Reserve	1,487,583.39	0.00	N/A	0.00%	1,487,583.39	0.00	0.00	0.00
Total of All Funds	3,772,584.57	242,903.72			1,818,350.35	1,457,421.42	496,812.80	58.63

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

Budget Report
FY 2026

38 Powder River

0705 Broadus Elem

Submit ID: 0705-98248479

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	BROADUS K-6	123 *
M1	BROADUS 7-8	34 *

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

A.	Direct State Aid	(I-A)	564,204.69
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	64,935.20
D.	At Risk Student	(I-D)	4,946.60
E.	Indian Education For All	(I-E)	3,983.09
F.	American Indian Achievement Gap	(I-F)	2,739.00
G.	Data For Achievement	(I-G)	3,813.53
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	25,848.80
I.	State Special Education Related-Services Payment To Coop	(I-I)	8,615.74
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	10,064.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	155
B.	BASE Budget Limit	(II-B)	1,086,066.36
C.	Maximum Budget Limit	(II-C)	1,352,193.66
D.	Over-BASE Levy As Submitted on Budget	(II-D)	342,089.52
E.	Adopted Budget	(II-E)	1,428,155.88

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,129,814.36
H.	Maximum Budget Limit	(II-H)	1,402,933.66
I.	Highest Budget Without a Vote	(II-I)	1,461,021.01
J.	Highest Budget	(II-J)	1,461,021.01
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,461,021.01

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

A.	Operating Reserve (961)	(III-A)		137,903.72
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		137,903.72

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,461,021.01
	1. BASE Budget Limit	(V-A1)	1,129,814.36	
	2. Over-BASE Budget	(V-A2)	331,206.65	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		564,204.69
	1. Direct State Aid Paid By State	(V-B1)	564,204.69	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		64,935.20
D.	At Risk Student	(V-D)		4,946.60
E.	Indian Education For All	(V-E)		3,983.09
F.	American Indian Achievement Gap	(V-F)		2,739.00
G.	Data For Achievement	(V-G)		3,813.53
H.	Special Education Allowable Cost Payment	(V-H)		25,848.80
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		118,560.98
	1. Actual Non-Levy Revenue	(V-J1)	4,123.04	
	2. Anticipated Non-Levy Revenue	(V-J2)	114,437.94	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		340,782.47
	1. State - Guaranteed Tax Base Aid	(V-L1)	184,976.32	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	155,806.15	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,129,814.36

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		331,206.65
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		331,206.65

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		18.38
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		39.09
	1. District Property Tax Levy Mills	(V-U1)	39.09	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		57.47

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

38 Powder River

0705 Broadus Elem

Submit ID: 0705-98248479

01 General Fund

Adopted Budget	0001	1,461,021.01

Budget Uses

Expenditure Budget	0002	1,461,021.01
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	564,204.69
Quality Educator	3111	64,935.20
At Risk Student	3112	4,946.60
Indian Education For All	3113	3,983.09
American Indian Achievement Gap	3114	2,739.00
State Special Education Allowable Cost Payment to Districts	3115	25,848.80
Data For Achievement	3116	3,813.53
State - Guaranteed Tax Base Aid	3120	184,976.32

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	4,123.04
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	114,437.94
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	155,806.15		
Over-BASE Levy	1110(c)	331,206.65		
District Tax Levy			1110	487,012.80
Total Estimated Revenues to Fund Adopted Budget			0004	1,461,021.01
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2026

38 Powder River

0705 Broadus Elem

Submit ID: 0705-98248479

10 Transportation Fund

Adopted Budget	0001	340,000.00

Budget Uses

Expenditure Budget	0002	340,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	49,522.40
Contingency	0006	4,952.24
Over-Schedule	0011	285,525.36
Fund Balance for Budget	TFS48	104,446.45
Operating Reserve	0961	68,000.00
Unreserved Fund Balance Reappropriated	0970	36,446.45

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	280,000.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	23,553.55
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	340,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	9,800.00

Budget Uses

Expenditure Budget	0002	9,800.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	9,800.00
District Mills	999	1.16
Total Estimated Revenues to Fund Adopted Budget	0004	9,800.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	185,000.00

Budget Uses

Expenditure Budget	0002	185,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	43,110.00
Operating Reserve	0961	37,000.00
Unreserved Fund Balance Reappropriated	0970	6,110.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	178,890.00
Total Estimated Revenues to Fund Adopted Budget	0004	185,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
38 Powder River

0705 Broadus Elem

Submit ID: 0705-98248479

28 Technology Fund

Adopted Budget	0001	118,816.67

Budget Uses

Expenditure Budget	0002	118,816.67
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	117,847.01
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	117,847.01
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	969.66
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	118,816.67
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

38 Powder River

0705 Broadus Elem

Submit ID: 0705-98248479

29 Flexibility Fund

Adopted Budget	0001	170,363.50

Budget Uses

Expenditure Budget	0002	170,363.50
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	170,363.50
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	170,363.50

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	170,363.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

38 Powder River

0705 Broadus Elem

Submit ID: 0705-98248479

61 Building Reserve Fund

Adopted Budget		0001	1,487,583.39

Budget Uses

Expenditure Budget		0002	1,487,583.39
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	1,487,583.39
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	1,487,583.39
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	1,487,583.39

Budget Report
FY 2026

56 Yellowstone

0979 Broadview K-12

Submit ID: 0979-95686158

**** Recalculated ****

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	129	*	56	9,790,408

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

Joint District Distribution:

(Used for county calculations)

Located - 56 Yellowstone	119	55	7,930,345
Non-located - 33 Musselshell	4	1	1,362,485
Non-located - 48 Stillwater	6	0	497,578

The final budget is approved as set forth in this document.

Certification

District Clerk: Terri Reinhardt

(Signature) (Date)

Chairperson, School Trustees: Kim Hanser

(Signature) (Date)

County Superintendent: Henry Peters

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

56 Yellowstone

0979 Broadview K-12

Submit ID: 0979-95686158

**** Recalculated ****

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,150,265.03	303,803.76	10%	14.13%	0.00	1,433,554.12	716,710.91	73.20
10 Transportation	254,023.31	11,176.36	20%	4.40%	0.00	131,304.98	122,718.33	12.53
11 Bus Depreciation Reserve	509,488.50	0.00	N/A	0.00%	399,673.87	409.00	109,405.63	11.17
13 Tuition	46,041.90		N/A		1,244.90	0.00	44,797.00	4.58
14 Retirement	277,353.43	55,470.69	20%	20.00%	8,330.27	269,023.16		
17 Adult Education	16,629.16	0.00	35%	0.00%	16,629.16	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	17,245.00	0.00	N/A	0.00%	15,263.14	1,981.86	0.00	0.00
29 Flexibility	28,203.49	0.00	N/A	0.00%	19,176.54	9,026.95	0.00	0.00
61 Building Reserve	351,450.14	0.00	N/A	0.00%	199,945.14	77,946.57	73,558.43	7.52
Total of All Funds	3,650,699.96	370,450.81			660,263.02	1,923,246.64	1,067,190.30	109.00

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

Budget Report
FY 2026

56 Yellowstone

0979 Broadview K-12

Submit ID: 0979-95686158

**** Recalculated ****

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	BROADVIEW K-8	108
M1	BROADVIEW 7-8	21
H1	BROADVIEW HS 9-12	56 *

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

A.	Direct State Aid	(I-A)	843,285.80
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	158,961.66
D.	At Risk Student	(I-D)	5,141.64
E.	Indian Education For All	(I-E)	4,693.45
F.	American Indian Achievement Gap	(I-F)	1,743.00
G.	Data For Achievement	(I-G)	4,493.65
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	33,297.74
I.	State Special Education Related-Services Payment To Coop	(I-I)	9,706.34
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	6,292.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	12,878.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	187
B.	BASE Budget Limit	(II-B)	1,613,942.28
C.	Maximum Budget Limit	(II-C)	2,011,904.05
D.	Over-BASE Levy As Submitted on Budget	(II-D)	377,209.37
E.	Adopted Budget	(II-E)	1,991,151.65

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,734,769.09
H.	Maximum Budget Limit	(II-H)	2,160,328.37
I.	Highest Budget Without a Vote	(II-I)	2,150,265.03
J.	Highest Budget	(II-J)	2,160,328.37
K.	Highest Voted Amount	(II-K)	10,063.34
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,150,265.03

Budget Report
FY 2026

56 Yellowstone

0979 Broadview K-12

Submit ID: 0979-95686158

**** Recalculated ****

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

A.	Operating Reserve (961)	(III-A)		215,026.50
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		88,777.26
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	88,777.26	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		303,803.76

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		**Elementary**	**High School**	**K-12**
A.	Special Education Allowable Costs	21,104.40	12,193.34	33,297.74
B.	Special Education RSBG to Coop	7,034.37	2,671.97	9,706.34
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	11,255.51	5,946.12	17,201.63
Proration of BASE Budget to Elementary and High School Programs:		**Elementary**	**High School**	**K-12**
E.	100% Of Basic Entitlement	182,198.00	364,401.00	546,599.00
F.	100% Of Per Student Entitlement	874,964.40	464,982.00	1,339,946.40
		1,057,162.40	829,383.00	1,886,545.40
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	373,178.33	292,772.20	665,950.53
H.	Special Education in BASE@40%	11,255.51	5,946.12	17,201.63
I.	Subsidized BASE Amount	384,433.84	298,718.32	683,152.16
J.	Subsidized BASE Ratio	56%	44%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,150,265.03
1.	BASE Budget Limit	(V-A1)	1,734,769.09	
2.	Over-BASE Budget	(V-A2)	415,495.94	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		843,285.80
1.	Direct State Aid Paid By State	(V-B1)	843,285.80	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		158,961.66
D.	At Risk Student	(V-D)		5,141.64
E.	Indian Education For All	(V-E)		4,693.45
F.	American Indian Achievement Gap	(V-F)		1,743.00
G.	Data For Achievement	(V-G)		4,493.65

H.	Special Education Allowable Cost Payment	(V-H)		33,297.74
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		67,347.42
1.	Actual Non-Levy Revenue	(V-J1)	12,449.93	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	54,897.49	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		615,804.73
1.	State - Guaranteed Tax Base Aid	(V-L1)	314,589.76	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	301,214.97	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,734,769.09

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas/Tuition Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		415,495.94
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		415,495.94

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		20.21
T.	BASE Mills - High School	(V-T)		10.55
U.	Over-BASE Mills	(V-U)		42.44
1.	District Property Tax Levy Mills	(V-U1)	42.44	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		73.20

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

56 Yellowstone

0979 Broadview K-12

Submit ID: 0979-95686158

**** Recalculated ****

01 General Fund

Adopted Budget	0001	2,150,265.03

Budget Uses

Expenditure Budget	0002	2,150,265.03
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	843,285.80
Quality Educator	3111	158,961.66
At Risk Student	3112	5,141.64
Indian Education For All	3113	4,693.45
American Indian Achievement Gap	3114	1,743.00
State Special Education Allowable Cost Payment to Districts	3115	33,297.74
Data For Achievement	3116	4,493.65
State - Guaranteed Tax Base Aid	3120	314,589.76

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	12,449.93
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	54,897.49
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	301,214.97		
Over-BASE Levy	1110(c)	415,495.94		
District Tax Levy			1110	716,710.91
Total Estimated Revenues to Fund Adopted Budget			0004	2,150,265.03
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	254,023.31

Budget Uses

Expenditure Budget	0002	254,023.31
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	118,797.12
Contingency	0006	11,879.71
Over-Schedule	0011	123,346.48
Fund Balance for Budget	TFS48	11,176.36
Operating Reserve	0961	11,176.36
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	628.15
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	32,669.20
State - On-Schedule Transportation Reimbursement	3210	98,007.63
District Tax Levy	1110	122,718.33
District Mills	999	12.53
Total Estimated Revenues to Fund Adopted Budget	0004	254,023.31
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	509,488.50

Budget Uses

Expenditure Budget	0002	509,488.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	399,673.87
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	399,673.87
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	409.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	109,405.63
District Mills	999	11.17
Total Estimated Revenues to Fund Adopted Budget	0004	509,488.50

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
BLUE BIRD - Elementary	2024	90,512.50	0.00	18,102.50	18,102.50
BLUE BIRD VISION	2024	48,737.50	9,747.50	9,747.50	9,747.50
THOMAS BUS - Elementary	2024	82,550.00	0.00	16,510.00	16,510.00
THOMAS C2 BUS	2024	44,450.00	8,890.00	8,890.00	8,890.00
2020 INTEGRATED CE S BUS	2019	31,088.22	37,305.84	6,217.64	6,217.64
2020 INTEGRATED CE S BUS - Elementary	2019	69,196.37	0.00	13,839.27	13,839.27
2019 INTERNATIONAL 71 PASS	2018	29,258.00	34,464.08	5,851.60	5,851.60
2019 INTERNATIONAL 71 PASS - Elementary	2018	65,122.00	0.00	13,024.40	13,024.40
INTERNATIONAL 71 PASS 2019	2018	29,258.00	39,688.68	5,851.60	4,198.32
INTERNATIONAL 71 PASS 2019 - Elementary	2018	65,122.00	0.00	13,024.40	13,024.40
International 48 Capacity	2015	75,792.09	113,688.14	N/A	NA
2013 iNTEGRATED CE S BUS (PB105)	2012	33,149.00	49,723.50	N/A	NA
1T88T4B22X1161761	2001	28,250.00	42,375.00	N/A	NA
IGDL7TIJ9RJ510125	1994	18,904.00	28,356.00	N/A	NA
Total					109,405.63

Budget Report
FY 2026

56 Yellowstone

0979 Broadview K-12

Submit ID: 0979-95686158

**** Recalculated ****

13 Tuition Fund

Adopted Budget	0001	46,041.90

Budget Uses

Expenditure Budget	0002	44,797.00
Add To Fund Balance	0003	1,244.90
Fund Balance for Budget	TFS48	1,244.90
Unreserved Fund Balance Reappropriated	0970	1,244.90

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	44,797.00
District Mills	999	4.58
Total Estimated Revenues to Fund Adopted Budget	0004	46,041.90
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	277,353.43

Budget Uses

Expenditure Budget	0002	277,353.43
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	63,800.96
Operating Reserve	0961	55,470.69
Unreserved Fund Balance Reappropriated	0970	8,330.27

Estimated Funding Sources

Interest Earnings	1510	3,089.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	265,934.16
Total Estimated Revenues to Fund Adopted Budget	0004	277,353.43
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	16,629.16

Budget Uses

Expenditure Budget	0002	16,629.16
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	16,629.16
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	16,629.16

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	16,629.16
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	17,245.00

Budget Uses

Expenditure Budget	0002	17,245.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	15,263.14
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	15,263.14
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	493.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,488.86
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	17,245.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	28,203.49

Budget Uses

Expenditure Budget	0002	28,203.49
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	19,176.54
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	19,176.54

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	620.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	8,406.95
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	28,203.49
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

56 Yellowstone

0979 Broadview K-12

Submit ID: 0979-95686158

**** Recalculated ****

61 Building Reserve Fund

Adopted Budget		0001	351,450.14

Budget Uses

Expenditure Budget		0002	351,450.14
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	199,945.14
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	199,945.14
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	77,946.57
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	50,000.00	
Building Reserve Permissive Levy	1110(b)	23,558.43	
District Tax Levy		1110	73,558.43
District Mills		999	7.52
Building Reserve Voted Mills		0134	5.11
Building Reserve Permissive Mills		0135	2.41
Total Estimated Revenues to Fund Adopted Budget		0004	351,450.14

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/04/2021	125,000.00	5	612	88,251.00	25,000.00	25,000.00
05/04/2021	125,000.00	5	612	0.00	25,000.00	25,000.00
Total						50,000.00

Budget Report
FY 2026

43 Roosevelt

0782 Brockton Elem

Submit ID: 0782-96995361

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 103	N/A	660,588

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Cheri' Nygard

(Signature) (Date)

Chairperson, School Trustees: Sammy Nygard

(Signature) (Date)

County Superintendent: Erika Fyfe

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

43 Roosevelt

0782 Brockton Elem

Submit ID: 0782-96995361

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	917,755.22	90,459.08	10%	9.86%	0.00	903,064.71	14,690.51	22.23
10 Transportation	50,000.00	89.95	20%	0.18%	0.00	16,853.76	33,146.24	50.18
11 Bus Depreciation Reserve	149,335.73	0.00	N/A	0.00%	91,580.73	0.00	57,755.00	87.43
13 Tuition	5,250.00		N/A		0.00	0.00	5,250.00	7.95
14 Retirement	300,000.00	60,000.00	20%	20.00%	11,560.70	288,439.30		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	4,283.08	0.00	N/A	0.00%	3,495.42	787.66	0.00	0.00
29 Flexibility	24,279.82	0.00	N/A	0.00%	24,279.82	0.00	0.00	0.00
61 Building Reserve	79,789.14	0.00	N/A	0.00%	27,484.14	45,699.12	6,605.88	10.00
Total of All Funds	1,530,692.99	150,549.03			158,400.81	1,254,844.55	117,447.63	177.79

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

Budget Report
FY 2026

43 Roosevelt

0782 Brockton Elem

Submit ID: 0782-96995361

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	BROCKTON K-6	82 *
M1	BROCKTON 7-8	21 *

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

A.	Direct State Aid	(I-A)	397,274.74
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	144,737.58
D.	At Risk Student	(I-D)	11,153.48
E.	Indian Education For All	(I-E)	2,613.11
F.	American Indian Achievement Gap	(I-F)	21,912.00
G.	Data For Achievement	(I-G)	2,501.87
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	15,542.00
I.	State Special Education Related-Services Payment To Coop	(I-I)	5,180.35
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	12,924.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	107
B.	BASE Budget Limit	(II-B)	842,503.21
C.	Maximum Budget Limit	(II-C)	1,029,294.66
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	842,503.21

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	917,755.22
H.	Maximum Budget Limit	(II-H)	1,102,759.60
I.	Highest Budget Without a Vote	(II-I)	917,755.22
J.	Highest Budget	(II-J)	1,102,759.60
K.	Highest Voted Amount	(II-K)	185,004.38
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	917,755.22

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

A.	Operating Reserve (961)	(III-A)		90,459.08
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		90,459.08

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		917,755.22
1.	BASE Budget Limit	(V-A1)	917,755.22	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		397,274.74
1.	Direct State Aid Paid By State	(V-B1)	397,274.74	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		144,737.58
D.	At Risk Student	(V-D)		11,153.48
E.	Indian Education For All	(V-E)		2,613.11
F.	American Indian Achievement Gap	(V-F)		21,912.00
G.	Data For Achievement	(V-G)		2,501.87
H.	Special Education Allowable Cost Payment	(V-H)		15,542.00
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,969.73
1.	Actual Non-Levy Revenue	(V-J1)	2,094.35	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	875.38	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		319,050.71
1.	State - Guaranteed Tax Base Aid	(V-L1)	304,360.20	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	14,690.51	
M.	**Subtotal of BASE Budget Revenue	(V-M)		917,755.22

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		22.23
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
	1. District Property Tax Levy Mills	(V-U1)	0.00	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		22.23

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

43 Roosevelt

0782 Brockton Elem

Submit ID: 0782-96995361

01 General Fund

Adopted Budget	0001	917,755.22

Budget Uses

Expenditure Budget	0002	917,755.22
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	397,274.74
Quality Educator	3111	144,737.58
At Risk Student	3112	11,153.48
Indian Education For All	3113	2,613.11
American Indian Achievement Gap	3114	21,912.00
State Special Education Allowable Cost Payment to Districts	3115	15,542.00
Data For Achievement	3116	2,501.87
State - Guaranteed Tax Base Aid	3120	304,360.20

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	8.40
Interest Earnings	1510	2,085.95
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	875.38
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	14,690.51		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	14,690.51
Total Estimated Revenues to Fund Adopted Budget			0004	917,755.22
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	50,000.00

Budget Uses

Expenditure Budget	0002	50,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	15,321.60
Contingency	0006	1,532.16
Over-Schedule	0011	33,146.24
Fund Balance for Budget	TFS48	89.95
Operating Reserve	0961	89.95
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	4,213.44
State - On-Schedule Transportation Reimbursement	3210	12,640.32
District Tax Levy	1110	33,146.24
District Mills	999	50.18
Total Estimated Revenues to Fund Adopted Budget	0004	50,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	149,335.73

Budget Uses

Expenditure Budget	0002	149,335.73
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	91,580.73
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	91,580.73
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	57,755.00
District Mills	999	87.43
Total Estimated Revenues to Fund Adopted Budget	0004	149,335.73

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2024 Freightliner Charter Bus	2025	332,500.00	0.00	66,500.00	8,325.00
2025 Bluebird	2025	165,000.00	0.00	33,000.00	16,500.00
2014 Chevrolet Express 14 passenger with lift	2021	44,900.00	46,786.88	8,980.00	8,980.00
2020 Bluebird Wheelchair Lift Equipped	2019	119,750.00	93,825.00	23,950.00	23,950.00
Total					57,755.00

13 Tuition Fund

Adopted Budget	0001	5,250.00

Budget Uses

Expenditure Budget	0002	5,250.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	5,250.00
District Mills	999	7.95
Total Estimated Revenues to Fund Adopted Budget	0004	5,250.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

43 Roosevelt

0782 Brockton Elem

Submit ID: 0782-96995361

14 Retirement Fund

Adopted Budget	0001	300,000.00

Budget Uses

Expenditure Budget	0002	300,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	71,560.70
Operating Reserve	0961	60,000.00
Unreserved Fund Balance Reappropriated	0970	11,560.70

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	288,439.30
Total Estimated Revenues to Fund Adopted Budget	0004	300,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	4,283.08

Budget Uses

Expenditure Budget	0002	4,283.08
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,495.42
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,495.42
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	787.66
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,283.08
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

43 Roosevelt

0782 Brockton Elem

Submit ID: 0782-96995361

29 Flexibility Fund

Adopted Budget	0001	24,279.82

Budget Uses

Expenditure Budget	0002	24,279.82
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	24,279.82
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	24,279.82

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	24,279.82
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

43 Roosevelt

0782 Brockton Elem

Submit ID: 0782-96995361

61 Building Reserve Fund

Adopted Budget		0001	79,789.14

Budget Uses

Expenditure Budget		0002	79,789.14
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	27,484.14
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	27,484.14
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	41,844.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	3,855.12
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	6,605.88	
District Tax Levy		1110	6,605.88
District Mills		999	10.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	10.00
Total Estimated Revenues to Fund Adopted Budget		0004	79,789.14

Budget Report
FY 2026

43 Roosevelt

0783 Brockton H S

Submit ID: 0783-09395611

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	54	681,158

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Cheri' Nygard

(Signature) (Date)

Chairperson, School Trustees: Sammy Nygard

(Signature) (Date)

County Superintendent: Erika Fyfe

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

43 Roosevelt

0783 Brockton H S

Submit ID: 0783-09395611

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	741,337.17	74,155.55	10%	10.00%	2,556.21	730,464.81	8,316.15	12.29
10 Transportation	50,000.00	726.98	20%	1.45%	0.00	16,853.76	33,146.24	48.66
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	2,500.00		N/A		0.00	0.00	2,500.00	3.67
14 Retirement	215,000.00	43,000.00	20%	20.00%	10,330.61	204,669.39		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	2,881.55	0.00	N/A	0.00%	2,245.30	636.25	0.00	0.00
29 Flexibility	3,940.53	0.00	N/A	0.00%	3,940.53	0.00	0.00	0.00
61 Building Reserve	67,345.65	0.00	N/A	0.00%	20,905.83	39,628.24	6,811.58	10.00
Total of All Funds	1,083,004.90	117,882.53			39,978.48	992,252.45	50,773.97	74.62

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

Budget Report
FY 2026

43 Roosevelt

0783 Brockton H S

Submit ID: 0783-09395611

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 BROCKTON HS 9-12 54 *

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

A.	Direct State Aid	(I-A)	363,323.16
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	59,544.42
D.	At Risk Student	(I-D)	5,122.56
E.	Indian Education For All	(I-E)	1,369.98
F.	American Indian Achievement Gap	(I-F)	11,454.00
G.	Data For Achievement	(I-G)	1,311.66
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	8,016.40
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,671.97
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	21,023.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	56
B.	BASE Budget Limit	(II-B)	694,991.47
C.	Maximum Budget Limit	(II-C)	863,582.79
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	694,991.47

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	741,337.17
H.	Maximum Budget Limit	(II-H)	907,638.80
I.	Highest Budget Without a Vote	(II-I)	741,337.17
J.	Highest Budget	(II-J)	907,638.80
K.	Highest Voted Amount	(II-K)	166,301.63
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	741,337.17

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

A.	Operating Reserve (961)	(III-A)		74,133.72
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		21.83
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	21.83	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		2,556.21
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	2,556.21	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		76,711.76

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		741,337.17
	1. BASE Budget Limit	(V-A1)	741,337.17	
	2. Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		363,323.16
	1. Direct State Aid Paid By State	(V-B1)	363,323.16	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		59,544.42
D.	At Risk Student	(V-D)		5,122.56
E.	Indian Education For All	(V-E)		1,369.98
F.	American Indian Achievement Gap	(V-F)		11,454.00
G.	Data For Achievement	(V-G)		1,311.66
H.	Special Education Allowable Cost Payment	(V-H)		8,016.40
I.	Remaining Fund Balance Available	(V-I)		2,556.21
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,767.88
	1. Actual Non-Levy Revenue	(V-J1)	1,114.59	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	653.29	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		286,870.90
	1. State - Guaranteed Tax Base Aid	(V-L1)	278,554.75	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	8,316.15	
M.	**Subtotal of BASE Budget Revenue	(V-M)		741,337.17

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		12.29
U.	Over-BASE Mills	(V-U)		0.00
	1. District Property Tax Levy Mills	(V-U1)	0.00	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		12.29

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

43 Roosevelt

0783 Brockton H S

Submit ID: 0783-09395611

01 General Fund

Adopted Budget	0001	741,337.17

Budget Uses

Expenditure Budget	0002	741,337.17
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	2,556.21
Direct State Aid	3110	363,323.16
Quality Educator	3111	59,544.42
At Risk Student	3112	5,122.56
Indian Education For All	3113	1,369.98
American Indian Achievement Gap	3114	11,454.00
State Special Education Allowable Cost Payment to Districts	3115	8,016.40
Data For Achievement	3116	1,311.66
State - Guaranteed Tax Base Aid	3120	278,554.75

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	5.31
Interest Earnings	1510	1,109.28
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	653.29
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00	
BASE Levy	1110(b)	8,316.15	
Over-BASE Levy	1110(c)	0.00	
District Tax Levy		1110	8,316.15
Total Estimated Revenues to Fund Adopted Budget		0004	741,337.17
Estimated Revenues Exceeding Adopted Budget		0004a	0.00

10 Transportation Fund

Adopted Budget	0001	50,000.00

Budget Uses

Expenditure Budget	0002	50,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	15,321.60
Contingency	0006	1,532.16
Over-Schedule	0011	33,146.24
Fund Balance for Budget	TFS48	726.98
Operating Reserve	0961	726.98
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	4,213.44
State - On-Schedule Transportation Reimbursement	3210	12,640.32
District Tax Levy	1110	33,146.24
District Mills	999	48.66
Total Estimated Revenues to Fund Adopted Budget	0004	50,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	2,500.00

Budget Uses

Expenditure Budget	0002	2,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,500.00
District Mills	999	3.67
Total Estimated Revenues to Fund Adopted Budget	0004	2,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	215,000.00

Budget Uses

Expenditure Budget	0002	215,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	53,330.61
Operating Reserve	0961	43,000.00
Unreserved Fund Balance Reappropriated	0970	10,330.61

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	204,669.39
Total Estimated Revenues to Fund Adopted Budget	0004	215,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	2,881.55

Budget Uses

Expenditure Budget	0002	2,881.55
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,245.30
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,245.30
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	636.25
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,881.55
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	3,940.53

Budget Uses

Expenditure Budget	0002	3,940.53
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,940.53
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,940.53

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,940.53
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

43 Roosevelt

0783 Brockton H S

Submit ID: 0783-09395611

61 Building Reserve Fund

Adopted Budget		0001	67,345.65

Budget Uses

Expenditure Budget		0002	67,345.65
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	20,905.83
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	20,905.83
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	36,969.96
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	2,658.28
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	6,811.58	
District Tax Levy		1110	6,811.58
District Mills		999	10.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	10.00
Total Estimated Revenues to Fund Adopted Budget		0004	67,345.65

Budget Report
FY 2026

42 Richland

0749 Brorson Elem

Submit ID: 0749-75355269

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	7	N/A	5,221,866

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Megan Albin

(Signature) (Date)

Chairperson, School Trustees: Heather Nevins

(Signature) (Date)

County Superintendent: Dr Timothy Tharp

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

42 Richland

0749 Brorson Elem

Submit ID: 0749-75355269

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	133,526.47	3,572.73	10%	2.68%	0.00	73,622.27	59,904.20	11.48
10 Transportation	100,000.00	20,000.00	20%	20.00%	17,384.61	22,000.00	60,615.39	11.61
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	65,000.00		N/A		45,461.16	0.00	19,538.84	3.74
14 Retirement	30,000.00	6,000.00	20%	20.00%	12,070.01	17,929.99		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	28,059.25	0.00	N/A	0.00%	27,963.34	95.91	0.00	0.00
29 Flexibility	200,000.00	153,989.57	N/A	76.99%	0.00	200,000.00	0.00	0.00
61 Building Reserve	227,534.11	0.00	N/A	0.00%	227,534.11	0.00	0.00	0.00
Total of All Funds	784,119.83	183,562.30			330,413.23	313,648.17	140,058.43	26.83

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

Budget Report
FY 2026

42 Richland

0749 Brorson Elem

Submit ID: 0749-75355269

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 BRORSON K-8 7

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

A.	Direct State Aid	(I-A)	23,735.66
B.	Mandatory Non-isolated Levy	(I-B)	23,735.66
C.	Quality Educator	(I-C)	24,400.35
D.	At Risk Student	(I-D)	356.78
E.	Indian Education For All	(I-E)	109.13
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	170.03
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,145.20
I.	State Special Education Related-Services Payment To Coop	(I-I)	381.71
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	6
B.	BASE Budget Limit	(II-B)	87,485.93
C.	Maximum Budget Limit	(II-C)	107,216.93
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	107,216.93

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	111,752.09
H.	Maximum Budget Limit	(II-H)	133,526.47
I.	Highest Budget Without a Vote	(II-I)	133,526.47
J.	Highest Budget	(II-J)	133,526.47
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	133,526.47

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

A.	Operating Reserve (961)	(III-A)		3,572.73
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		3,572.73

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		133,526.47
1.	BASE Budget Limit	(V-A1)	111,752.09	
2.	Over-BASE Budget	(V-A2)	21,774.38	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		47,471.32
1.	Direct State Aid Paid By State	(V-B1)	23,735.66	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	23,735.66	
C.	Quality Educator	(V-C)		24,400.35
D.	At Risk Student	(V-D)		356.78
E.	Indian Education For All	(V-E)		109.13
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		170.03
H.	Special Education Allowable Cost Payment	(V-H)		1,145.20
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,930.74
1.	Actual Non-Levy Revenue	(V-J1)	1,930.74	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		36,168.54
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	36,168.54	
M.	**Subtotal of BASE Budget Revenue	(V-M)		111,752.09

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		21,774.38
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	21,774.38	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		21,774.38

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		4.55
S.	BASE Mills - Elementary	(V-S)		6.93
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
	1. District Property Tax Levy Mills	(V-U1)	0.00	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		11.48

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
42 Richland

0749 Brorson Elem

Submit ID: 0749-75355269

01 General Fund

Adopted Budget	0001	133,526.47

Budget Uses

Expenditure Budget	0002	133,526.47
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	23,735.66
Quality Educator	3111	24,400.35
At Risk Student	3112	356.78
Indian Education For All	3113	109.13
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	1,145.20
Data For Achievement	3116	170.03
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,930.74
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	21,774.38
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	23,735.66		
BASE Levy	1110(b)	36,168.54		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	59,904.20
Total Estimated Revenues to Fund Adopted Budget			0004	133,526.47
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2026
42 Richland

0749 Brorson Elem

Submit ID: 0749-75355269

10 Transportation Fund

Adopted Budget	0001	100,000.00

Budget Uses

Expenditure Budget	0002	100,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	20,000.00
Contingency	0006	2,000.00
Over-Schedule	0011	78,000.00
Fund Balance for Budget	TFS48	37,384.61
Operating Reserve	0961	20,000.00
Unreserved Fund Balance Reappropriated	0970	17,384.61

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	5,500.00
State - On-Schedule Transportation Reimbursement	3210	16,500.00
District Tax Levy	1110	60,615.39
District Mills	999	11.61
Total Estimated Revenues to Fund Adopted Budget	0004	100,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	65,000.00

Budget Uses

Expenditure Budget	0002	65,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	45,461.16
Unreserved Fund Balance Reappropriated	0970	45,461.16

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	19,538.84
District Mills	999	3.74
Total Estimated Revenues to Fund Adopted Budget	0004	65,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	30,000.00

Budget Uses

Expenditure Budget	0002	30,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	18,070.01
Operating Reserve	0961	6,000.00
Unreserved Fund Balance Reappropriated	0970	12,070.01

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	17,929.99
Total Estimated Revenues to Fund Adopted Budget	0004	30,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
42 Richland

0749 Brorson Elem

Submit ID: 0749-75355269

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	28,059.25

Budget Uses

Expenditure Budget	0002	28,059.25
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	27,963.34
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	27,963.34
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	95.91
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	28,059.25
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	200,000.00

Budget Uses

Expenditure Budget	0002	200,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	153,989.57
Operating Reserve	0961	153,989.57
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	200,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	200,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

42 Richland

0749 Brorson Elem

Submit ID: 0749-75355269

61 Building Reserve Fund

Adopted Budget		0001	227,534.11

Budget Uses

Expenditure Budget		0002	227,534.11
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	227,534.11
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	227,534.11
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	227,534.11

Budget Report
FY 2026

18 Glacier

0400 Browning Elem

Submit ID: 0400-58943787

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 1,329	N/A	9,677,566

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Sandra Rivas

(Signature) (Date)

Chairperson, School Trustees: James Running Fisher

(Signature) (Date)

County Superintendent: Lester Johnson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

18 Glacier

0400 Browning Elem

Submit ID: 0400-58943787

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	10,252,650.94	822,964.92	10%	8.03%	0.00	9,674,938.35	577,712.59	59.74
10 Transportation	1,317,355.00	263,471.00	20%	20.00%	183,774.68	502,642.52	630,937.80	65.20
11 Bus Depreciation Reserve	1,832,527.62	0.00	N/A	0.00%	1,491,100.10	0.00	341,427.52	35.28
13 Tuition	25,981.98		N/A		25,981.98	0.00	0.00	0.00
14 Retirement	2,821,735.84	329,222.93	20%	11.67%	0.00	2,821,735.84		
17 Adult Education	33,769.62	11,819.37	35%	35.00%	32,928.19	0.00	841.43	0.09
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	33,468.13	0.00	N/A	0.00%	24,967.95	8,500.18	0.00	0.00
29 Flexibility	359,775.61	0.00	N/A	0.00%	359,775.61	0.00	0.00	0.00
61 Building Reserve	805,073.63	0.00	N/A	0.00%	609,620.86	152,578.68	42,874.09	4.43
Total of All Funds	17,482,338.37	1,427,478.22			2,728,149.37	13,160,395.57	1,593,793.43	164.74

50 Debt Service **Tax Jurisdiction**								
2008-1	350,595.50	0.00	20-9-438	0.00%	624,356.47	0.00	0.00	0.00
Revenue	0.00	0.00	20-9-438	0.00%	0.00	398,700.00	0.00	0.00

Budget Report
FY 2026

18 Glacier

0400 Browning Elem

Submit ID: 0400-58943787

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	BROWNING K-6	1,037 *
E2	BABB K-8	21 *
M1	BROWNING 7-8	271 *

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

A.	Direct State Aid	(I-A)	4,174,141.82
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	1,020,426.42
D.	At Risk Student	(I-D)	150,884.43
E.	Indian Education For All	(I-E)	33,716.73
F.	American Indian Achievement Gap	(I-F)	292,326.00
G.	Data For Achievement	(I-G)	32,281.41
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	645,686.69
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	132,637.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	1,352
B.	BASE Budget Limit	(II-B)	8,909,667.60
C.	Maximum Budget Limit	(II-C)	10,978,984.40
D.	Over-BASE Levy As Submitted on Budget	(II-D)	348,554.66
E.	Adopted Budget	(II-E)	9,258,222.26

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	9,904,096.28
H.	Maximum Budget Limit	(II-H)	12,159,133.27
I.	Highest Budget Without a Vote	(II-I)	10,252,650.94
J.	Highest Budget	(II-J)	12,159,133.27
K.	Highest Voted Amount	(II-K)	1,906,482.33
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	10,252,650.94

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

A.	Operating Reserve (961)	(III-A)		822,964.92
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		822,964.92

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		10,252,650.94
1.	BASE Budget Limit	(V-A1)	9,904,096.28	
2.	Over-BASE Budget	(V-A2)	348,554.66	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		4,174,141.82
1.	Direct State Aid Paid By State	(V-B1)	4,174,141.82	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		1,020,426.42
D.	At Risk Student	(V-D)		150,884.43
E.	Indian Education For All	(V-E)		33,716.73
F.	American Indian Achievement Gap	(V-F)		292,326.00
G.	Data For Achievement	(V-G)		32,281.41
H.	Special Education Allowable Cost Payment	(V-H)		645,686.69
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		12,202.59
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	12,202.59	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		3,542,430.19
1.	State - Guaranteed Tax Base Aid	(V-L1)	3,313,272.26	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	229,157.93	
M.	**Subtotal of BASE Budget Revenue	(V-M)		9,904,096.28

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		348,554.66
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		348,554.66

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.72
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		36.02
	1. District Property Tax Levy Mills	(V-U1)	36.02	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		59.74

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

18 Glacier

0400 Browning Elem

Submit ID: 0400-58943787

01 General Fund

Adopted Budget	0001	10,252,650.94

Budget Uses

Expenditure Budget	0002	10,252,650.94
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	4,174,141.82
Quality Educator	3111	1,020,426.42
At Risk Student	3112	150,884.43
Indian Education For All	3113	33,716.73
American Indian Achievement Gap	3114	292,326.00
State Special Education Allowable Cost Payment to Districts	3115	645,686.69
Data For Achievement	3116	32,281.41
State - Guaranteed Tax Base Aid	3120	3,313,272.26

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	12,202.59
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	229,157.93		
Over-BASE Levy	1110(c)	348,554.66		
District Tax Levy			1110	577,712.59
Total Estimated Revenues to Fund Adopted Budget			0004	10,252,650.94
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	1,317,355.00

Budget Uses

Expenditure Budget	0002	1,317,355.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	456,947.76
Contingency	0006	45,694.76
Over-Schedule	0011	814,712.48
Fund Balance for Budget	TFS48	447,245.68
Operating Reserve	0961	263,471.00
Unreserved Fund Balance Reappropriated	0970	183,774.68

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	125,660.63
State - On-Schedule Transportation Reimbursement	3210	376,981.89
District Tax Levy	1110	630,937.80
District Mills	999	65.20
Total Estimated Revenues to Fund Adopted Budget	0004	1,317,355.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	1,832,527.62

Budget Uses

Expenditure Budget	0002	1,832,527.62
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,491,100.10
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,491,100.10
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	341,427.52
District Mills	999	35.28
Total Estimated Revenues to Fund Adopted Budget	0004	1,832,527.62

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2020 Blue Bird Vision Gas 77 Pass	2025	59,400.00	0.00	11,880.00	11,880.00
2024 Blue Bird Micro Bird	2025	76,650.00	0.00	15,330.00	15,330.00
2025 Blue Bird propane w/air brakes	2025	170,500.00	0.00	34,100.00	34,100.00
2025 Blue Bird propane w/hyd brakes	2025	118,650.00	0.00	23,730.00	23,730.00
2020 Grech Motors Model GM40	2023	196,716.00	78,686.40	39,343.20	39,343.20
2023 Blue Bird Vision Gas w/ac	2023	120,712.50	48,285.00	24,142.50	24,142.50
Highline Communication update transportation radio system	2023	32,378.46	12,951.38	6,475.69	6,475.69
K12 Montana Inc - install new cameras	2023	158,039.40	63,215.76	31,607.88	31,607.88
Extended Stop Arms	2022	55,878.75	33,527.25	11,175.75	11,175.75
Highline Communication Base Station	2022	32,625.00	19,575.00	6,525.00	6,525.00
Pro Video Video Systems	2022	49,091.51	29,454.90	9,818.30	9,818.30
2020 Bird Blue 77 Passenger Bus	2020	64,800.00	64,800.00	12,960.00	12,960.00
2020 Blue Bird 33 Passenger Bus	2020	71,400.00	71,400.00	14,280.00	14,280.00
2020 Blue Bird Vision - Gas 77 Passenger	2020	59,400.00	59,400.00	11,880.00	11,880.00
2020 Ultra Coachliner SE	2020	185,531.00	185,531.00	37,106.20	37,106.20
2007 MCI	2018	122,272.00	171,180.80	24,454.40	12,227.20

2019 Blue Bird - Propane 6324	2018	52,058.00	72,881.20	10,411.60	5,205.80
2019 Blue Bird - Propane 6325	2018	52,058.00	72,881.20	10,411.60	5,205.80
2019 Blue Bird Vision - Propane 5205	2018	54,539.00	76,354.60	10,907.80	5,453.90
2019 Blue Bird Vision - Propane 6510	2018	57,862.00	81,006.40	11,572.40	5,786.60
2019 Blue BirdVision-Propane 6511	2018	58,537.00	81,951.80	11,707.40	5,853.70
2005 MCI J4500 Coach	2016	97,970.00	146,955.00	N/A	NA
2016 - 77 Pass propane bus	2016	56,700.00	85,050.00	N/A	NA
2016 - 77 Pass propane bus (1 of 2)	2016	56,700.00	85,050.00	N/A	NA
2016 Blue Bird 77 Passenger School Bus 60% Elementary	2016	56,700.00	56,700.00	11,340.00	11,340.00
2016 Lift bus - propane	2016	59,700.00	89,550.00	N/A	NA
2017 Blue Bird propane - Body # F470017	2016	55,502.00	83,253.00	N/A	NA
2017 Blue Bird propane - Body # F470018	2016	55,502.00	83,253.00	N/A	NA
2017 Blue Bird propane - Body # F470020	2016	55,502.00	83,253.00	N/A	NA
2017 Blue Bird propane - Body # F470021	2016	55,502.00	83,253.00	N/A	NA
2017 Blue Bird propane - Body # F470022	2016	55,502.00	83,253.00	N/A	NA
2017 Blue Bird propane - Body #F470019	2016	55,502.00	83,253.00	N/A	NA
2016 Blue Bird Vision-propane Body#F453880	2015	48,515.00	72,772.50	N/A	NA
2016 Blue Bird Vision-propane Body#F453882	2015	48,515.00	72,772.50	N/A	NA
2016 Blue Bird Vision-propane Body#F453883	2015	48,515.00	72,772.50	N/A	NA
2016 Blue Bird Vision-propane Body#F453884	2015	48,515.00	72,772.50	N/A	NA
2016 Blue Bird Vision-propane Body#F453885	2015	48,515.00	72,772.50	N/A	NA
2006 Blue Bird - 84 Pass - 6495	2005	52,800.00	79,200.00	N/A	NA
2006 Blue Bird - 84 pass - 6496	2005	52,800.00	79,200.00	N/A	NA
1162-Motorola Radio	1998	957.00	1,435.50	N/A	NA
2237-Motorola Radio	1998	957.00	1,435.50	N/A	NA
781A-Motorola Radio	1998	957.00	1,435.50	N/A	NA
0645-Motorola Radio	1997	957.00	1,435.50	N/A	NA
Total					341,427.52

13 Tuition Fund

Adopted Budget	0001	25,981.98

Budget Uses

Expenditure Budget	0002	25,981.98
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	25,981.98
Unreserved Fund Balance Reappropriated	0970	25,981.98

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	25,981.98
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	2,821,735.84

Budget Uses

Expenditure Budget	0002	2,821,735.84
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	329,222.93
Operating Reserve	0961	329,222.93
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	2,821,735.84
Total Estimated Revenues to Fund Adopted Budget	0004	2,821,735.84
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	33,769.62

Budget Uses

Expenditure Budget	0002	33,769.62
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	44,747.56
Operating Reserve	0961	11,819.37
Unreserved Fund Balance Reappropriated	0970	32,928.19

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	841.43
District Mills	999	0.09
Total Estimated Revenues to Fund Adopted Budget	0004	33,769.62
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	33,468.13

Budget Uses

Expenditure Budget	0002	33,468.13
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	24,967.95
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	24,967.95
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	8,500.18
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	33,468.13
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	359,775.61

Budget Uses

Expenditure Budget	0002	359,775.61
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	359,775.61
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	359,775.61

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	359,775.61
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
18 Glacier

0400 Browning Elem

Submit ID: 0400-58943787

50 Debt Service Fund
2008-1

Taxable Value		9,677,566.00
Adopted Budget	0001	350,595.50

Budget Uses

Expenditure Budget	0002	350,595.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	624,356.47
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	624,356.47
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	350,595.50
Estimated Revenues Exceeding Adopted Budget	0004a	273,760.97

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
Elementary Refunding Bond	03/25/2021	06/30/2024	2,300,000.00	350,000.00	345,000.00	4,795.50	800.00
Total Bond Requirements							350,595.50
Total Debt Service Requirements						0002	350,595.50

Budget Report
FY 2026
18 Glacier
0400 Browning Elem

Submit ID: 0400-58943787

Revenue

Taxable Value		9,677,566.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	398,700.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	398,700.00

Revenue Bond

Adopted Budget	0001	394,775.00

Budget Uses

Expenditure Budget	0002	394,775.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	394,775.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
Elementary Bond	07/15/2020	10/01/2032	3,955,000.00	2,475,000.00	315,000.00	78,975.00	800.00
Total Bond Requirements							394,775.00
Total Debt Service Requirements						0002	394,775.00

Budget Report
FY 2026

18 Glacier

0400 Browning Elem

Submit ID: 0400-58943787

61 Building Reserve Fund

Adopted Budget		0001	805,073.63

Budget Uses

Expenditure Budget		0002	805,073.63
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	609,620.86
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	609,620.86
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	152,578.68
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	42,874.09	
District Tax Levy		1110	42,874.09
District Mills		999	4.43
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	4.43
Total Estimated Revenues to Fund Adopted Budget		0004	805,073.63

Budget Report
FY 2026

18 Glacier

0401 Browning H S

Submit ID: 0401-95463886

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	636	11,877,485

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Sandra Rivas

(Signature) (Date)

Chairperson, School Trustees: James Running Fisher

(Signature) (Date)

County Superintendent: Lester Johnson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

18 Glacier

0401 Browning H S

Submit ID: 0401-95463886

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	5,297,351.44	416,840.30	10%	7.87%	0.00	5,133,279.38	164,072.06	13.82
10 Transportation	535,818.00	107,163.60	20%	20.00%	222,742.57	185,088.51	127,986.92	10.78
11 Bus Depreciation Reserve	908,236.21	0.00	N/A	0.00%	747,306.77	0.00	160,929.44	13.55
13 Tuition	12,000.00		N/A		3,530.01	0.00	8,469.99	0.71
14 Retirement	1,055,058.00	199,829.11	20%	18.94%	0.00	1,055,058.00		
17 Adult Education	3,941.00	1,379.35	35%	35.00%	2,562.80	0.00	1,378.20	0.12
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	35,270.20	0.00	N/A	0.00%	30,723.76	4,546.44	0.00	0.00
29 Flexibility	206,943.83	0.00	N/A	0.00%	206,943.83	0.00	0.00	0.00
61 Building Reserve	358,597.53	0.00	N/A	0.00%	248,102.53	82,276.55	28,218.45	2.38
Total of All Funds	8,413,216.21	725,212.36			1,461,912.27	6,460,248.88	491,055.06	41.36

50 Debt Service **Tax Jurisdiction**								
2008-HS	234,043.00	0.00	20-9-438	0.00%	412,344.01	0.00	0.00	0.00

Budget Report
FY 2026

18 Glacier

0401 Browning H S

Submit ID: 0401-95463886

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 BROWNING HS 9-12 636

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

A.	Direct State Aid	(I-A)	2,482,212.46
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	368,085.90
D.	At Risk Student	(I-D)	58,198.27
E.	Indian Education For All	(I-E)	16,135.32
F.	American Indian Achievement Gap	(I-F)	154,131.00
G.	Data For Achievement	(I-G)	15,448.44
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	173,510.08
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	130,259.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	613
B.	BASE Budget Limit	(II-B)	4,785,360.93
C.	Maximum Budget Limit	(II-C)	5,912,109.76
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	4,785,360.93

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	5,297,351.44
H.	Maximum Budget Limit	(II-H)	6,512,067.09
I.	Highest Budget Without a Vote	(II-I)	5,297,351.44
J.	Highest Budget	(II-J)	6,512,067.09
K.	Highest Voted Amount	(II-K)	1,214,715.65
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	5,297,351.44

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

A.	Operating Reserve (961)	(III-A)		416,840.30
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		416,840.30

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		5,297,351.44
1.	BASE Budget Limit	(V-A1)	5,297,351.44	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		2,482,212.46
1.	Direct State Aid Paid By State	(V-B1)	2,482,212.46	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		368,085.90
D.	At Risk Student	(V-D)		58,198.27
E.	Indian Education For All	(V-E)		16,135.32
F.	American Indian Achievement Gap	(V-F)		154,131.00
G.	Data For Achievement	(V-G)		15,448.44
H.	Special Education Allowable Cost Payment	(V-H)		173,510.08
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		5,459.39
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	5,459.39	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		2,024,170.58
1.	State - Guaranteed Tax Base Aid	(V-L1)	1,860,098.52	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	164,072.06	
M.	**Subtotal of BASE Budget Revenue	(V-M)		5,297,351.44

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		13.82
U.	Over-BASE Mills	(V-U)		0.00
	1. District Property Tax Levy Mills	(V-U1)	0.00	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		13.82

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
18 Glacier

0401 Browning H S

Submit ID: 0401-95463886

01 General Fund

Adopted Budget	0001	5,297,351.44

Budget Uses

Expenditure Budget	0002	5,297,351.44
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	2,482,212.46
Quality Educator	3111	368,085.90
At Risk Student	3112	58,198.27
Indian Education For All	3113	16,135.32
American Indian Achievement Gap	3114	154,131.00
State Special Education Allowable Cost Payment to Districts	3115	173,510.08
Data For Achievement	3116	15,448.44
State - Guaranteed Tax Base Aid	3120	1,860,098.52

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	5,459.39
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	164,072.06		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	164,072.06
Total Estimated Revenues to Fund Adopted Budget			0004	5,297,351.44
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	535,818.00

Budget Uses

Expenditure Budget	0002	535,818.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	168,262.27
Contingency	0006	16,826.23
Over-Schedule	0011	350,729.50
Fund Balance for Budget	TFS48	329,906.17
Operating Reserve	0961	107,163.60
Unreserved Fund Balance Reappropriated	0970	222,742.57

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	46,272.12
State - On-Schedule Transportation Reimbursement	3210	138,816.39
District Tax Levy	1110	127,986.92
District Mills	999	10.78
Total Estimated Revenues to Fund Adopted Budget	0004	535,818.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

18 Glacier

0401 Browning H S

Submit ID: 0401-95463886

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	908,236.21

Budget Uses

Expenditure Budget	0002	908,236.21
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	747,306.77
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	747,306.77
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	160,929.44
District Mills	999	13.55
Total Estimated Revenues to Fund Adopted Budget	0004	908,236.21

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2024 Blue Bird Micro Bird	2025	32,850.00	0.00	6,570.00	6,570.00
2025 Blue Bird propane air brakes	2025	51,150.00	0.00	10,230.00	10,230.00
2025 Blue Bird propane hyd brakes	2025	50,850.00	0.00	10,170.00	10,170.00
2020 Grech Motors Model: GM40	2023	65,572.00	26,228.80	13,114.40	13,114.40
2023 Blue Bird Vision Gas w/ac	2023	40,237.50	16,095.00	8,047.50	8,047.50
Highline Communications transportation radio update	2023	10,792.82	4,317.12	2,158.56	2,158.56
K12 Montana Inc - install new cameras	2023	105,359.60	42,143.84	21,071.92	21,071.92
Extended Stop Arms	2022	18,626.25	11,175.75	3,725.25	3,725.25
Highline Communication Base Station	2022	10,875.00	6,525.00	2,175.00	2,175.00
Pro Vision Video Systems	2022	32,547.04	19,528.23	6,509.41	6,509.41
2020 Blue Bird 77 Passenger Bus	2020	43,200.00	43,200.00	8,640.00	8,640.00
2020 Blue Bird Passenger 33 Bus	2020	47,600.00	47,600.00	9,520.00	9,520.00
2020 Blue Bird Vision - Gas 77 Passenger	2020	39,600.00	39,600.00	7,920.00	7,920.00
2020 Blue Bird Vision - Propane	2020	23,300.00	23,300.00	4,660.00	4,660.00
2020 Ultra Coachliner SE	2020	61,844.00	61,844.00	12,368.80	12,368.80
2007 MCI	2018	81,514.00	114,119.60	16,302.80	8,151.40

2019 Blue Bird - Propane 6324	2018	34,706.00	48,588.40	6,941.20	3,470.60
2019 Blue Bird - Propane 6325	2018	34,706.00	48,588.40	6,941.20	3,470.60
2019 Blue Bird - Propane 6509	2018	36,360.00	50,904.00	7,272.00	3,636.00
2019 Blue Bird Vision-Propane6511	2018	39,025.00	54,635.00	7,805.00	3,902.50
2019 BlueBird Vision - Propane 6510	2018	38,575.00	54,005.00	7,715.00	3,857.50
2005 MCI J4500 Coach	2016	65,314.00	97,971.00	N/A	NA
2016 - 77 Pass propane bus	2016	37,800.00	56,700.00	N/A	NA
2016 - 77 Pass propane bus (1 of 2)	2016	37,800.00	56,700.00	N/A	NA
2016 Blue Bird 77 Passenger School Bus 40% High School	2016	37,800.00	37,800.00	7,560.00	7,560.00
2016 Lift bus - propane	2016	39,800.00	59,700.00	N/A	NA
2017 Blue Bird propane - Body # F470017	2016	37,000.00	55,500.00	N/A	NA
2017 Blue Bird propane - Body # F470018	2016	37,000.00	55,500.00	N/A	NA
2017 Blue Bird propane - Body # F470019	2016	37,000.00	55,500.00	N/A	NA
2017 Blue Bird propane - Body # F470020	2016	37,000.00	55,500.00	N/A	NA
2017 Blue Bird propane - Body # F470021	2016	37,000.00	55,500.00	N/A	NA
2017 Blue Bird propane - Body # F470022	2016	37,000.00	55,500.00	N/A	NA
2016 Blue Bird Vision-propane Body#F453882	2015	32,343.00	48,514.50	N/A	NA
2016 Blue Bird Vision-propane Body#F453884	2015	32,343.00	48,514.50	N/A	NA
2006 Blue Bird - 84 Pass - 6495	2006	35,200.00	52,800.00	N/A	NA
2006 Blue bird - 84 Pass - 6496	2006	35,200.00	52,800.00	N/A	NA
1162-Motorola Radio	1998	638.00	957.00	N/A	NA
2237-Motorola Radio	1998	638.00	957.00	N/A	NA
781A-Motorola Radio	1998	638.00	957.00	N/A	NA
0645-Motorola Radio	1997	638.00	957.00	N/A	NA
Total					160,929.44

13 Tuition Fund

Adopted Budget	0001	12,000.00

Budget Uses

Expenditure Budget	0002	12,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,530.01
Unreserved Fund Balance Reappropriated	0970	3,530.01

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	8,469.99
District Mills	999	0.71
Total Estimated Revenues to Fund Adopted Budget	0004	12,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	1,055,058.00

Budget Uses

Expenditure Budget	0002	1,055,058.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	199,829.11
Operating Reserve	0961	199,829.11
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	1,055,058.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,055,058.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	3,941.00

Budget Uses

Expenditure Budget	0002	3,941.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,942.15
Operating Reserve	0961	1,379.35
Unreserved Fund Balance Reappropriated	0970	2,562.80

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,378.20
District Mills	999	0.12
Total Estimated Revenues to Fund Adopted Budget	0004	3,941.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	35,270.20

Budget Uses

Expenditure Budget	0002	35,270.20
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	30,723.76
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	30,723.76
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	4,546.44
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	35,270.20
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
18 Glacier

0401 Browning H S

Submit ID: 0401-95463886

29 Flexibility Fund

Adopted Budget	0001	206,943.83

Budget Uses

Expenditure Budget	0002	206,943.83
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	206,943.83
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	206,943.83

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	206,943.83
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
18 Glacier

0401 Browning H S

Submit ID: 0401-95463886

50 Debt Service Fund
2008-HS

Taxable Value		11,877,485.00
Adopted Budget	0001	234,043.00

Budget Uses

Expenditure Budget	0002	234,043.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	412,344.01
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	412,344.01
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	234,043.00
Estimated Revenues Exceeding Adopted Budget	0004a	178,301.01

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
High School Refunding Bond	03/25/2021	06/30/2027	1,540,000.00	240,000.00	230,000.00	3,243.00	800.00

Total Bond Requirements		234,043.00
Total Debt Service Requirements	0002	234,043.00

Revenue Bond

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	-412,344.01
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
18 Glacier

0401 Browning H S

Submit ID: 0401-95463886

61 Building Reserve Fund

Adopted Budget		0001	358,597.53

Budget Uses

Expenditure Budget		0002	358,597.53
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	248,102.53
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	248,102.53
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	82,276.55
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	28,218.45	
District Tax Levy		1110	28,218.45
District Mills		999	2.38
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.38
Total Estimated Revenues to Fund Adopted Budget		0004	358,597.53

Budget Report
FY 2026

47 Silver Bow

0840 Butte Elem

Submit ID: 0840-66042430

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 3,043	N/A	75,036,285

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Kevin Patrick

(Signature) (Date)

Chairperson, School Trustees: Ann Boston

(Signature) (Date)

County Superintendent: Jim ONeill

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

47 Silver Bow

0840 Butte Elem

Submit ID: 0840-66042430

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	24,228,182.36	2,444,777.56	10%	10.09%	113.16	18,045,910.22	6,182,158.98	82.38
10 Transportation	1,680,000.00	336,000.00	20%	20.00%	342,952.25	396,000.00	941,047.75	12.54
11 Bus Depreciation Reserve	1,839,935.42	0.00	N/A	0.00%	1,440,999.77	0.00	398,935.65	5.32
13 Tuition	600,500.00		N/A		45,422.22	0.00	555,077.78	7.40
14 Retirement	3,650,000.00	730,000.00	20%	20.00%	404,618.59	3,245,381.41		
17 Adult Education	150,000.00	52,500.00	35%	35.00%	124,459.82	0.00	25,540.18	0.34
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,220,812.48	0.00	N/A	0.00%	903,872.62	16,939.86	300,000.00	4.00
29 Flexibility	234,829.74	0.00	N/A	0.00%	198,465.39	36,364.35	0.00	0.00
61 Building Reserve	2,454,856.74	0.00	N/A	0.00%	2,062,039.75	281,559.99	111,257.00	1.48
Total of All Funds	36,059,116.74	3,563,277.56			5,522,943.57	22,022,155.83	8,514,017.34	113.46

50 Debt Service **Tax Jurisdiction**								
Butte Elementary	2,770,100.00	0.00	20-9-438	0.00%	643,679.39	0.00	2,126,420.61	28.34

Budget Report
FY 2026

47 Silver Bow

0840 Butte Elem

Submit ID: 0840-66042430

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	BUTTE K-6	2,364 *
M1	BUTTE 7-8	679 *

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

A.	Direct State Aid	(I-A)	9,379,821.31
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	1,688,277.24
D.	At Risk Student	(I-D)	148,332.76
E.	Indian Education For All	(I-E)	77,200.91
F.	American Indian Achievement Gap	(I-F)	43,326.00
G.	Data For Achievement	(I-G)	73,914.47
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	656,789.43
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	239,781.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	3,068
B.	BASE Budget Limit	(II-B)	18,463,770.70
C.	Maximum Budget Limit	(II-C)	22,954,244.24
D.	Over-BASE Levy As Submitted on Budget	(II-D)	4,490,473.54
E.	Adopted Budget	(II-E)	22,954,244.24

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	19,737,708.82
H.	Maximum Budget Limit	(II-H)	24,367,496.25
I.	Highest Budget Without a Vote	(II-I)	24,228,182.36
J.	Highest Budget	(II-J)	24,367,496.25
K.	Highest Voted Amount	(II-K)	139,313.89
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	24,228,182.36

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

A.	Operating Reserve (961)	(III-A)		2,422,818.24
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		21,959.32
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	21,959.32	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		113.16
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	113.16	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		2,444,890.72

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		24,228,182.36
1.	BASE Budget Limit	(V-A1)	19,737,708.82	
2.	Over-BASE Budget	(V-A2)	4,490,473.54	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		9,379,821.31
1.	Direct State Aid Paid By State	(V-B1)	9,379,821.31	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		1,688,277.24
D.	At Risk Student	(V-D)		148,332.76
E.	Indian Education For All	(V-E)		77,200.91
F.	American Indian Achievement Gap	(V-F)		43,326.00
G.	Data For Achievement	(V-G)		73,914.47
H.	Special Education Allowable Cost Payment	(V-H)		656,789.43
I.	Remaining Fund Balance Available	(V-I)		113.16
J.	Non-Levy Revenue and Funding Sources	(V-J)		161,161.04
1.	Actual Non-Levy Revenue	(V-J1)	32,161.04	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	129,000.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		7,508,772.50
1.	State - Guaranteed Tax Base Aid	(V-L1)	5,817,087.06	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	1,691,685.44	
M.	**Subtotal of BASE Budget Revenue	(V-M)		19,737,708.82

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		4,490,473.54
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		4,490,473.54

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		22.54
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		59.84
	1. District Property Tax Levy Mills	(V-U1)	59.84	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		82.38

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

47 Silver Bow

0840 Butte Elem

Submit ID: 0840-66042430

01 General Fund

Adopted Budget	0001	24,228,182.36

Budget Uses

Expenditure Budget	0002	24,228,182.36
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	113.16
Direct State Aid	3110	9,379,821.31
Quality Educator	3111	1,688,277.24
At Risk Student	3112	148,332.76
Indian Education For All	3113	77,200.91
American Indian Achievement Gap	3114	43,326.00
State Special Education Allowable Cost Payment to Districts	3115	656,789.43
Data For Achievement	3116	73,914.47
State - Guaranteed Tax Base Aid	3120	5,817,087.06

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	32,161.04
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	129,000.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	1,691,685.44		
Over-BASE Levy	1110(c)	4,490,473.54		
District Tax Levy			1110	6,182,158.98
Total Estimated Revenues to Fund Adopted Budget			0004	24,228,182.36
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	1,680,000.00

Budget Uses

Expenditure Budget	0002	1,680,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	360,000.00
Contingency	0006	36,000.00
Over-Schedule	0011	1,284,000.00
Fund Balance for Budget	TFS48	678,952.25
Operating Reserve	0961	336,000.00
Unreserved Fund Balance Reappropriated	0970	342,952.25

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	99,000.00
State - On-Schedule Transportation Reimbursement	3210	297,000.00
District Tax Levy	1110	941,047.75
District Mills	999	12.54
Total Estimated Revenues to Fund Adopted Budget	0004	1,680,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	1,839,935.42

Budget Uses

Expenditure Budget	0002	1,839,935.42
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,440,999.77
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,440,999.77
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	398,935.65
District Mills	999	5.32
Total Estimated Revenues to Fund Adopted Budget	0004	1,839,935.42

Budget Report
FY 2026

47 Silver Bow

0840 Butte Elem

Submit ID: 0840-66042430

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Bus 131	2025	88,232.00	0.00	17,646.40	16,543.50
Bus 132	2025	88,232.30	0.00	17,646.46	16,543.50
Bus 133	2025	88,232.30	0.00	17,646.46	16,543.50
Bus 134	2025	88,232.00	0.00	17,646.40	16,543.50
Bus 135	2025	88,232.30	0.00	17,646.46	16,543.50
Bus 136	2025	88,232.30	0.00	17,646.46	16,543.50
Bus 137	2025	90,839.94	0.00	18,167.99	17,032.48
Bus 138	2025	82,182.79	0.00	16,436.56	15,409.27
Bus 139	2025	82,852.79	0.00	16,570.56	15,534.89
Bus 140	2025	84,862.79	0.00	16,972.56	15,911.77
Bus 141	2025	84,862.79	0.00	16,972.56	15,911.77
Bus 142	2025	84,862.79	0.00	16,972.56	15,911.77
Bus 143	2025	84,862.79	0.00	16,972.56	15,911.77
Bus 144	2025	84,862.79	0.00	16,972.56	15,911.77
Bus #125	2021	65,579.63	48,716.31	13,115.93	13,115.93
Bus #126	2021	63,568.75	47,222.50	12,713.75	12,713.75
Bus #127	2021	63,568.75	47,222.50	12,713.75	12,713.75
Bus #128	2021	63,568.75	47,222.50	12,713.75	12,713.75
Bus #129	2021	63,568.75	47,222.50	12,713.75	12,713.75
Bus #130	2021	63,568.75	47,222.50	12,713.75	12,713.75
Bus 1	2018	71,120.50	83,312.58	14,224.10	14,224.10
Bus 2	2018	71,120.50	83,312.58	14,224.10	14,224.10
Bus 3	2018	71,120.50	83,312.58	14,224.10	14,224.10
Bus 119	2017	47,368.54	62,255.78	9,473.71	8,797.03
Bus 120	2017	47,368.54	62,255.78	9,473.71	8,797.03
Bus 121	2017	47,368.54	62,255.78	9,473.71	8,797.03
Bus 122	2017	47,368.54	62,255.78	9,473.71	8,797.03
Bus 123	2017	47,368.54	62,255.78	9,473.71	8,797.03
Bus 124	2017	47,368.54	62,255.78	9,473.71	8,797.03
Radio 111	2014	201.00	301.50	N/A	NA
Radio-105	2013	257.95	386.93	N/A	NA
Radio-106	2013	257.95	386.93	N/A	NA
Radio-107	2013	257.95	386.93	N/A	NA
Radio-108	2013	257.95	386.93	N/A	NA
Radio-109	2013	257.95	386.93	N/A	NA
Radio-110	2013	257.95	386.93	N/A	NA
Van Hool C2045 Liner	2012	322,806.00	484,209.00	N/A	NA
Radio 104	2011	304.85	457.28	N/A	NA
Total					398,935.65

Budget Report
FY 2026

47 Silver Bow

0840 Butte Elem

Submit ID: 0840-66042430

13 Tuition Fund

Adopted Budget	0001	600,500.00

Budget Uses

Expenditure Budget	0002	600,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	45,422.22
Unreserved Fund Balance Reappropriated	0970	45,422.22

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	555,077.78
District Mills	999	7.40
Total Estimated Revenues to Fund Adopted Budget	0004	600,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	3,650,000.00

Budget Uses

Expenditure Budget	0002	3,650,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,134,618.59
Operating Reserve	0961	730,000.00
Unreserved Fund Balance Reappropriated	0970	404,618.59

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	3,245,381.41
Total Estimated Revenues to Fund Adopted Budget	0004	3,650,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	150,000.00

Budget Uses

Expenditure Budget	0002	150,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	176,959.82
Operating Reserve	0961	52,500.00
Unreserved Fund Balance Reappropriated	0970	124,459.82

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	25,540.18
District Mills	999	0.34
Total Estimated Revenues to Fund Adopted Budget	0004	150,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,220,812.48

Budget Uses

Expenditure Budget	0002	1,220,812.48
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	903,872.62
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	903,872.62
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	16,939.86
District Tax Levy	1110	300,000.00
District Mills	999	4.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,220,812.48
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

47 Silver Bow

0840 Butte Elem

Submit ID: 0840-66042430

29 Flexibility Fund

Adopted Budget	0001	234,829.74

Budget Uses

Expenditure Budget	0002	234,829.74
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	198,465.39
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	198,465.39

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	36,364.35
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	234,829.74
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

47 Silver Bow

0840 Butte Elem

Submit ID: 0840-66042430

50 Debt Service Fund

Butte Elementary

Taxable Value		75,036,285.00
Adopted Budget	0001	2,770,100.00

Budget Uses

Expenditure Budget	0002	2,770,100.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	643,679.39
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	643,679.39
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,126,420.61
Jurisdiction Mills	999	28.34
Total Estimated Revenues to Fund Adopted Budget	0004	2,770,100.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
Elementary Bond	03/05/2019	06/30/2039	35,000,000.00	26,465,000.00	1,480,000.00	1,209,600.00	500.00
Total Bond Requirements							2,690,100.00

SIDs

Issue Type	Amount
Elementary	80,000.00
Total SID Requirements	80,000.00

Total Debt Service Requirements	0002	2,770,100.00

Budget Report
FY 2026

47 Silver Bow

0840 Butte Elem

Submit ID: 0840-66042430

61 Building Reserve Fund

Adopted Budget		0001	2,454,856.74

Budget Uses

Expenditure Budget		0002	2,454,856.74
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	2,062,039.75
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	2,062,039.75
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	281,559.99
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	111,257.00	
District Tax Levy		1110	111,257.00
District Mills		999	1.48
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.48
Total Estimated Revenues to Fund Adopted Budget		0004	2,454,856.74

Budget Report
FY 2026

47 Silver Bow

1212 Butte H S

Submit ID: 1212-28345173

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	1,318	91,824,887

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Kevin Patrick

(Signature) (Date)

Chairperson, School Trustees: Ann Boston

(Signature) (Date)

County Superintendent: Jim ONeill

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

47 Silver Bow

1212 Butte H S

Submit ID: 1212-28345173

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	12,862,190.50	1,298,193.27	10%	10.09%	0.00	9,153,347.25	3,708,843.25	40.40
10 Transportation	840,000.00	168,000.00	20%	20.00%	147,266.66	79,200.00	613,533.34	6.68
11 Bus Depreciation Reserve	965,964.03	0.00	N/A	0.00%	731,357.34	0.00	234,606.69	2.55
13 Tuition	456,000.00		N/A		8,482.86	0.00	447,517.14	4.87
14 Retirement	2,100,000.00	420,000.00	20%	20.00%	183,269.54	1,916,730.46		
17 Adult Education	110,000.00	38,500.00	35%	35.00%	62,980.01	0.00	47,019.99	0.51
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	294,381.72	0.00	N/A	0.00%	285,468.14	8,913.58	0.00	0.00
29 Flexibility	166,521.27	0.00	N/A	0.00%	63,152.03	103,369.24	0.00	0.00
61 Building Reserve	1,896,794.70	0.00	N/A	0.00%	1,704,191.64	131,830.06	60,773.00	0.66
Total of All Funds	19,691,852.22	1,924,693.27			3,186,168.22	11,393,390.59	5,112,293.41	55.67

50 Debt Service **Tax Jurisdiction**								
47-1212	45,000.00	0.00	20-9-438	0.00%	197,282.04	0.00	0.00	0.00

Budget Report
FY 2026

47 Silver Bow

1212 Butte H S

Submit ID: 1212-28345173

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

H1	BUTTE HS 9-12	1,318	*
H2	PATHWAY ACAD 9-12	0	*

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

A.	Direct State Aid	(I-A)	5,110,637.27
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	710,144.76
D.	At Risk Student	(I-D)	51,091.05
E.	Indian Education For All	(I-E)	33,437.66
F.	American Indian Achievement Gap	(I-F)	17,679.00
G.	Data For Achievement	(I-G)	32,014.22
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	282,042.09
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	212,358.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	1,327
B.	BASE Budget Limit	(II-B)	9,504,058.04
C.	Maximum Budget Limit	(II-C)	11,831,786.48
D.	Over-BASE Levy As Submitted on Budget	(II-D)	2,327,728.44
E.	Adopted Budget	(II-E)	11,831,786.48

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	10,385,780.02
H.	Maximum Budget Limit	(II-H)	12,862,190.50
I.	Highest Budget Without a Vote	(II-I)	12,862,190.50
J.	Highest Budget	(II-J)	12,862,190.50
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	12,862,190.50

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

A.	Operating Reserve (961)	(III-A)		1,286,219.05
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		11,974.22
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	11,974.22	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		1,298,193.27

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		12,862,190.50
1.	BASE Budget Limit	(V-A1)	10,385,780.02	
2.	Over-BASE Budget	(V-A2)	2,476,410.48	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		5,110,637.27
1.	Direct State Aid Paid By State	(V-B1)	5,110,637.27	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		710,144.76
D.	At Risk Student	(V-D)		51,091.05
E.	Indian Education For All	(V-E)		33,437.66
F.	American Indian Achievement Gap	(V-F)		17,679.00
G.	Data For Achievement	(V-G)		32,014.22
H.	Special Education Allowable Cost Payment	(V-H)		282,042.09
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		30,355.98
1.	Actual Non-Levy Revenue	(V-J1)	16,355.98	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	14,000.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		4,118,377.99
1.	State - Guaranteed Tax Base Aid	(V-L1)	2,885,945.22	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	1,232,432.77	
M.	**Subtotal of BASE Budget Revenue	(V-M)		10,385,780.02

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		2,476,410.48
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		2,476,410.48

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		13.43
U.	Over-BASE Mills	(V-U)		26.97
	1. District Property Tax Levy Mills	(V-U1)	26.97	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		40.40

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

47 Silver Bow

1212 Butte H S

Submit ID: 1212-28345173

01 General Fund

Adopted Budget	0001	12,862,190.50

Budget Uses

Expenditure Budget	0002	12,862,190.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	5,110,637.27
Quality Educator	3111	710,144.76
At Risk Student	3112	51,091.05
Indian Education For All	3113	33,437.66
American Indian Achievement Gap	3114	17,679.00
State Special Education Allowable Cost Payment to Districts	3115	282,042.09
Data For Achievement	3116	32,014.22
State - Guaranteed Tax Base Aid	3120	2,885,945.22

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	16,355.98
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	14,000.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	1,232,432.77		
Over-BASE Levy	1110(c)	2,476,410.48		
District Tax Levy			1110	3,708,843.25
Total Estimated Revenues to Fund Adopted Budget			0004	12,862,190.50
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2026

47 Silver Bow

1212 Butte H S

Submit ID: 1212-28345173

10 Transportation Fund

Adopted Budget	0001	840,000.00

Budget Uses

Expenditure Budget	0002	840,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	72,000.00
Contingency	0006	7,200.00
Over-Schedule	0011	760,800.00
Fund Balance for Budget	TFS48	315,266.66
Operating Reserve	0961	168,000.00
Unreserved Fund Balance Reappropriated	0970	147,266.66

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	19,800.00
State - On-Schedule Transportation Reimbursement	3210	59,400.00
District Tax Levy	1110	613,533.34
District Mills	999	6.68
Total Estimated Revenues to Fund Adopted Budget	0004	840,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	965,964.03

Budget Uses

Expenditure Budget	0002	965,964.03
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	731,357.34
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	731,357.34
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	234,606.69
District Mills	999	2.55
Total Estimated Revenues to Fund Adopted Budget	0004	965,964.03

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Bus 131	2025	43,457.70	0.00	8,691.54	8,148.32
Bus 132	2025	43,457.70	0.00	8,691.54	8,148.32
Bus 133	2025	43,457.70	0.00	8,691.54	8,148.32
Bus 134	2025	43,457.70	0.00	8,691.54	8,148.32
Bus 135	2025	43,457.70	0.00	8,691.54	8,148.32
Bus 136	2025	43,457.70	0.00	8,691.54	8,148.32
Bus 137	2025	44,742.06	0.00	8,948.41	8,389.14
Bus 138	2025	40,478.09	0.00	8,095.62	7,589.64
Bus 139	2025	40,808.09	0.00	8,161.62	7,651.52
Bus 140	2025	41,798.09	0.00	8,359.62	7,837.14
Bus 141	2025	41,798.09	0.00	8,359.62	7,837.14
Bus 142	2025	41,798.09	0.00	8,359.62	7,837.14
Bus 143	2025	41,798.09	0.00	8,359.62	7,837.14
Bus 144	2025	41,798.09	0.00	8,359.62	7,837.14
Saf T Liner	2025	245,947.00	0.00	49,189.40	46,115.09
Bus #125	2021	32,300.41	25,840.32	6,460.08	6,460.08
Bus #126	2021	31,309.98	25,048.00	6,262.00	6,262.00

Bus #127	2021	31,309.98	25,048.00	6,262.00	6,262.00
Bus #128	2021	31,309.98	25,048.00	6,262.00	6,262.00
Bus #129	2021	31,309.98	25,048.00	6,262.00	6,262.00
Bus #130	2021	31,309.98	25,048.00	6,262.00	6,262.00
Bus 1	2018	35,029.50	43,036.23	7,005.90	7,005.90
Bus 2	2018	35,029.50	43,036.23	7,005.90	7,005.90
Bus 3	2018	35,029.50	43,036.23	7,005.90	7,005.90
Bus 119	2017	23,330.78	31,996.52	4,666.16	2,999.65
Bus 120	2017	23,330.78	31,996.52	4,666.16	2,999.65
Bus 121	2017	23,330.78	31,996.52	4,666.16	2,999.65
Bus 122	2017	23,330.78	31,996.52	4,666.16	2,999.65
Bus 123	2017	23,330.78	31,996.52	4,666.16	2,999.65
Bus 124	2017	23,330.78	31,996.52	4,666.16	2,999.65
Radio 111	2014	99.00	148.50	N/A	NA
Radio-105	2013	127.05	190.58	N/A	NA
Radio-106	2013	127.05	190.58	N/A	NA
Radio-107	2013	127.05	190.58	N/A	NA
Radio-108	2013	127.05	190.58	N/A	NA
Radio-109	2013	127.05	190.58	N/A	NA
Radio-110	2013	127.05	190.58	N/A	NA
Van Hool C2045 Liner	2012	158,994.00	238,491.00	N/A	NA
Radio 104	2011	150.15	225.23	N/A	NA
Total					234,606.69

Budget Report
FY 2026

47 Silver Bow

1212 Butte H S

Submit ID: 1212-28345173

13 Tuition Fund

Adopted Budget	0001	456,000.00

Budget Uses

Expenditure Budget	0002	456,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,482.86
Unreserved Fund Balance Reappropriated	0970	8,482.86

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	447,517.14
District Mills	999	4.87
Total Estimated Revenues to Fund Adopted Budget	0004	456,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	2,100,000.00

Budget Uses

Expenditure Budget	0002	2,100,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	603,269.54
Operating Reserve	0961	420,000.00
Unreserved Fund Balance Reappropriated	0970	183,269.54

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	1,916,730.46
Total Estimated Revenues to Fund Adopted Budget	0004	2,100,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	110,000.00

Budget Uses

Expenditure Budget	0002	110,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	101,480.01
Operating Reserve	0961	38,500.00
Unreserved Fund Balance Reappropriated	0970	62,980.01

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	47,019.99
District Mills	999	0.51
Total Estimated Revenues to Fund Adopted Budget	0004	110,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	294,381.72

Budget Uses

Expenditure Budget	0002	294,381.72
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	285,468.14
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	285,468.14
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	8,913.58
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	294,381.72
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	166,521.27

Budget Uses

Expenditure Budget	0002	166,521.27
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	63,152.03
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	63,152.03

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	103,369.24
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	166,521.27
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

47 Silver Bow

1212 Butte H S

Submit ID: 1212-28345173

50 Debt Service Fund

47-1212

Taxable Value		91,824,887.00
Adopted Budget	0001	45,000.00

Budget Uses

Expenditure Budget	0002	45,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	197,282.04
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	197,282.04
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	45,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	152,282.04

SIDs

Issue Type		Amount
High School		45,000.00
Total SID Requirements		45,000.00
Total Debt Service Requirements	0002	45,000.00

61 Building Reserve Fund

Adopted Budget		0001	1,896,794.70

Budget Uses

Expenditure Budget		0002	1,896,794.70
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	1,704,191.64
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	1,704,191.64
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	131,830.06
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	60,773.00	
District Tax Levy		1110	60,773.00
District Mills		999	0.66
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.66
Total Estimated Revenues to Fund Adopted Budget		0004	1,896,794.70

Budget Report
FY 2026

50 Teton

0889 Bynum Elem

Submit ID: 0889-17748642

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 20	N/A	700,798

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Stacia Coverdell

(Signature) (Date)

Chairperson, School Trustees: Paul Rice

(Signature) (Date)

County Superintendent: Brook Durocher

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

50 Teton

0889 Bynum Elem

Submit ID: 0889-17748642

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	202,002.19	20,092.01	10%	9.95%	0.00	166,975.50	35,026.69	49.99
10 Transportation	50,019.36	10,003.87	20%	20.00%	40,015.49	600.00	9,403.87	13.42
11 Bus Depreciation Reserve	29,201.34	0.00	N/A	0.00%	29,201.34	0.00	0.00	0.00
13 Tuition	8,108.80		N/A		0.00	0.00	8,108.80	11.57
14 Retirement	30,000.00	6,000.00	20%	20.00%	10,906.20	19,093.80		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	10,808.98	0.00	N/A	0.00%	10,652.78	156.20	0.00	0.00
29 Flexibility	13,579.93	0.00	N/A	0.00%	13,579.93	0.00	0.00	0.00
61 Building Reserve	47,460.02	0.00	N/A	0.00%	30,150.02	13,848.00	3,462.00	4.94
Total of All Funds	391,180.62	36,095.88			134,505.76	200,673.50	56,001.36	79.92

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

Budget Report
FY 2026

50 Teton

0889 Bynum Elem

Submit ID: 0889-17748642

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 BYNUM K-8 20 *

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

A.	Direct State Aid	(I-A)	85,204.46
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	22,698.00
D.	At Risk Student	(I-D)	306.60
E.	Indian Education For All	(I-E)	507.40
F.	American Indian Achievement Gap	(I-F)	747.00
G.	Data For Achievement	(I-G)	485.80
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	3,108.40
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,036.07
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	2,084.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	21
B.	BASE Budget Limit	(II-B)	164,684.34
C.	Maximum Budget Limit	(II-C)	203,625.02
D.	Over-BASE Levy As Submitted on Budget	(II-D)	20,000.00
E.	Adopted Budget	(II-E)	184,684.34

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	182,002.19
H.	Maximum Budget Limit	(II-H)	222,284.59
I.	Highest Budget Without a Vote	(II-I)	202,002.19
J.	Highest Budget	(II-J)	222,284.59
K.	Highest Voted Amount	(II-K)	20,282.40
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	202,002.19

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

A.	Operating Reserve (961)	(III-A)		20,092.01
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		20,092.01

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		202,002.19
	1. BASE Budget Limit	(V-A1)	182,002.19	
	2. Over-BASE Budget	(V-A2)	20,000.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		85,204.46
	1. Direct State Aid Paid By State	(V-B1)	85,204.46	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		22,698.00
D.	At Risk Student	(V-D)		306.60
E.	Indian Education For All	(V-E)		507.40
F.	American Indian Achievement Gap	(V-F)		747.00
G.	Data For Achievement	(V-G)		485.80
H.	Special Education Allowable Cost Payment	(V-H)		3,108.40
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,318.00
	1. Actual Non-Levy Revenue	(V-J1)	0.00	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	2,318.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		66,626.53
	1. State - Guaranteed Tax Base Aid	(V-L1)	51,599.84	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	15,026.69	
M.	**Subtotal of BASE Budget Revenue	(V-M)		182,002.19

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		20,000.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		20,000.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		21.45
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		28.54
	1. District Property Tax Levy Mills	(V-U1)	28.54	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		49.99

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
50 Teton

0889 Bynum Elem

Submit ID: 0889-17748642

01 General Fund

Adopted Budget	0001	202,002.19

Budget Uses

Expenditure Budget	0002	202,002.19
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	85,204.46
Quality Educator	3111	22,698.00
At Risk Student	3112	306.60
Indian Education For All	3113	507.40
American Indian Achievement Gap	3114	747.00
State Special Education Allowable Cost Payment to Districts	3115	3,108.40
Data For Achievement	3116	485.80
State - Guaranteed Tax Base Aid	3120	51,599.84

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	2,318.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	15,026.69		
Over-BASE Levy	1110(c)	20,000.00		
District Tax Levy			1110	35,026.69
Total Estimated Revenues to Fund Adopted Budget			0004	202,002.19
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2026

50 Teton

0889 Bynum Elem

Submit ID: 0889-17748642

10 Transportation Fund

Adopted Budget	0001	50,019.36

Budget Uses

Expenditure Budget	0002	50,019.36
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	500.00
Contingency	0006	100.00
Over-Schedule	0011	49,419.36
Fund Balance for Budget	TFS48	50,019.36
Operating Reserve	0961	10,003.87
Unreserved Fund Balance Reappropriated	0970	40,015.49

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	150.00
State - On-Schedule Transportation Reimbursement	3210	450.00
District Tax Levy	1110	9,403.87
District Mills	999	13.42
Total Estimated Revenues to Fund Adopted Budget	0004	50,019.36
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	29,201.34

Budget Uses

Expenditure Budget	0002	29,201.34
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	29,201.34
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	29,201.34
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	29,201.34

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
GMC	2013	10,760.00	16,140.00	N/A	NA
Total					0.00

Budget Report
FY 2026

50 Teton

0889 Bynum Elem

Submit ID: 0889-17748642

13 Tuition Fund

Adopted Budget	0001	8,108.80

Budget Uses

Expenditure Budget	0002	8,108.80
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	8,108.80
District Mills	999	11.57
Total Estimated Revenues to Fund Adopted Budget	0004	8,108.80
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
50 Teton

0889 Bynum Elem

Submit ID: 0889-17748642

14 Retirement Fund

Adopted Budget	0001	30,000.00

Budget Uses

Expenditure Budget	0002	30,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	16,906.20
Operating Reserve	0961	6,000.00
Unreserved Fund Balance Reappropriated	0970	10,906.20

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	19,093.80
Total Estimated Revenues to Fund Adopted Budget	0004	30,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
50 Teton

0889 Bynum Elem

Submit ID: 0889-17748642

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
50 Teton

0889 Bynum Elem

Submit ID: 0889-17748642

28 Technology Fund

Adopted Budget	0001	10,808.98

Budget Uses

Expenditure Budget	0002	10,808.98
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	10,652.78
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	10,652.78
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	156.20
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	10,808.98
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	13,579.93

Budget Uses

Expenditure Budget	0002	13,579.93
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	13,579.93
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	13,579.93

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	13,579.93
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
50 Teton

0889 Bynum Elem

Submit ID: 0889-17748642

61 Building Reserve Fund

Adopted Budget		0001	47,460.02

Budget Uses

Expenditure Budget		0002	47,460.02
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	30,150.02
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	30,150.02
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	13,848.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	3,462.00	
District Tax Levy		1110	3,462.00
District Mills		999	4.94
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	4.94
Total Estimated Revenues to Fund Adopted Budget		0004	47,460.02

Budget Report
FY 2026

56 Yellowstone

0969 Canyon Creek Elem

Submit ID: 0969-58007482

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 220	N/A	6,929,055

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Danielle Roberts

(Signature) (Date)

Chairperson, School Trustees: Amy Gibbons

(Signature) (Date)

County Superintendent: Henry Peters

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

56 Yellowstone

Submit ID: 0969-58007482

0969 Canyon Creek Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,866,239.38	173,509.31	10%	9.30%	0.00	1,507,473.25	358,766.13	51.78
10 Transportation	239,442.75	31,252.41	20%	13.05%	0.00	26,507.40	212,935.35	30.73
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	106,478.98		N/A		86,387.37	0.00	20,091.61	2.90
14 Retirement	289,055.47	57,811.09	20%	20.00%	34,684.70	254,370.77		
17 Adult Education	1,103.96	0.00	35%	0.00%	1,103.96	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	11,817.34	0.00	N/A	0.00%	10,460.37	1,356.97	0.00	0.00
29 Flexibility	6,265.33	0.00	N/A	0.00%	6,265.33	0.00	0.00	0.00
61 Building Reserve	207,179.13	0.00	N/A	0.00%	140,269.13	53,173.55	13,736.45	1.98
Total of All Funds	2,727,582.34	262,572.81			279,170.86	1,842,881.94	605,529.54	87.39

50 Debt Service Tax Jurisdiction								
DIST 4	0.00	0.00	20-9-438	0.00%	10,704.42	0.00	0.00	0.00

Budget Report
FY 2026

56 Yellowstone

Submit ID: 0969-58007482

0969 Canyon Creek Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	CANYON CREEK K-6	180 *
M1	CANYON CREEK 7-8	40 *

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

A.	Direct State Aid	(I-A)	751,204.06
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	143,754.00
D.	At Risk Student	(I-D)	3,729.09
E.	Indian Education For All	(I-E)	3,741.24
F.	American Indian Achievement Gap	(I-F)	2,490.00
G.	Data For Achievement	(I-G)	5,343.80
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	52,026.59
I.	State Special Education Related-Services Payment To Coop	(I-I)	11,887.54
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	19,239.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	234
B.	BASE Budget Limit	(II-B)	1,541,651.09
C.	Maximum Budget Limit	(II-C)	1,921,057.52
D.	Over-BASE Levy As Submitted on Budget	(II-D)	284,741.46
E.	Adopted Budget	(II-E)	1,826,803.30

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	93%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,581,087.17
H.	Maximum Budget Limit	(II-H)	1,968,240.28
I.	Highest Budget Without a Vote	(II-I)	1,866,239.38
J.	Highest Budget	(II-J)	1,968,240.28
K.	Highest Voted Amount	(II-K)	102,000.90
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,866,239.38

Budget Report
FY 2026

56 Yellowstone

Submit ID: 0969-58007482

0969 Canyon Creek Elem

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

A.	Operating Reserve (961)	(III-A)		173,509.31
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		173,509.31

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,866,239.38
	1. BASE Budget Limit	(V-A1)	1,581,087.17	
	2. Over-BASE Budget	(V-A2)	285,152.21	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		751,204.06
	1. Direct State Aid Paid By State	(V-B1)	751,204.06	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		143,754.00
D.	At Risk Student	(V-D)		3,729.09
E.	Indian Education For All	(V-E)		3,741.24
F.	American Indian Achievement Gap	(V-F)		2,490.00
G.	Data For Achievement	(V-G)		5,343.80
H.	Special Education Allowable Cost Payment	(V-H)		52,026.59
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		110,767.85
	1. Actual Non-Levy Revenue	(V-J1)	28,020.91	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	82,746.94	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		508,030.54
	1. State - Guaranteed Tax Base Aid	(V-L1)	434,416.62	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	73,613.92	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,581,087.17

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		285,152.21
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		285,152.21

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		10.63
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		41.15
	1. District Property Tax Levy Mills	(V-U1)	41.15	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		51.78

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	1,866,239.38

Budget Uses

Expenditure Budget	0002	1,866,239.38
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	751,204.06
Quality Educator	3111	143,754.00
At Risk Student	3112	3,729.09
Indian Education For All	3113	3,741.24
American Indian Achievement Gap	3114	2,490.00
State Special Education Allowable Cost Payment to Districts	3115	52,026.59
Data For Achievement	3116	5,343.80
State - Guaranteed Tax Base Aid	3120	434,416.62

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	6,020.91
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	22,000.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	82,746.94
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	73,613.92		
Over-BASE Levy	1110(c)	285,152.21		
District Tax Levy			1110	358,766.13
Total Estimated Revenues to Fund Adopted Budget			0004	1,866,239.38
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	239,442.75

Budget Uses

Expenditure Budget	0002	239,442.75
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	26,507.40
Contingency	0006	0.00
Over-Schedule	0011	212,935.35
Fund Balance for Budget	TFS48	31,252.41
Operating Reserve	0961	31,252.41
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	6,626.85
State - On-Schedule Transportation Reimbursement	3210	19,880.55
District Tax Levy	1110	212,935.35
District Mills	999	30.73
Total Estimated Revenues to Fund Adopted Budget	0004	239,442.75
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	106,478.98

Budget Uses

Expenditure Budget	0002	106,478.98
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	86,387.37
Unreserved Fund Balance Reappropriated	0970	86,387.37

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	20,091.61
District Mills	999	2.90
Total Estimated Revenues to Fund Adopted Budget	0004	106,478.98
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

56 Yellowstone

0969 Canyon Creek Elem

Submit ID: 0969-58007482

14 Retirement Fund

Adopted Budget	0001	289,055.47

Budget Uses

Expenditure Budget	0002	289,055.47
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	92,495.79
Operating Reserve	0961	57,811.09
Unreserved Fund Balance Reappropriated	0970	34,684.70

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	254,370.77
Total Estimated Revenues to Fund Adopted Budget	0004	289,055.47
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	1,103.96

Budget Uses

Expenditure Budget	0002	1,103.96
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,103.96
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,103.96

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,103.96
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	11,817.34

Budget Uses

Expenditure Budget	0002	11,817.34
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	10,460.37
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	10,460.37
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,356.97
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	11,817.34
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	6,265.33

Budget Uses

Expenditure Budget	0002	6,265.33
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,265.33
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,265.33

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,265.33
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

56 Yellowstone

0969 Canyon Creek Elem

Submit ID: 0969-58007482

50 Debt Service Fund

DIST 4

Taxable Value		6,929,055.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	10,704.42
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	10,704.42
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	10,704.42

Budget Report
FY 2026

56 Yellowstone

Submit ID: 0969-58007482

0969 Canyon Creek Elem

61 Building Reserve Fund

Adopted Budget		0001	207,179.13

Budget Uses

Expenditure Budget		0002	207,179.13
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	140,269.13
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	140,269.13
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	53,173.55
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	13,736.45	
District Tax Levy		1110	13,736.45
District Mills		999	1.98
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.98
Total Estimated Revenues to Fund Adopted Budget		0004	207,179.13

Budget Report
FY 2026

22 Jefferson

0458 Cardwell Elem

Submit ID: 0458-67069592

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	37	N/A	2,641,702

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

Joint District Distribution:

(Used for county calculations)

Located - 22 Jefferson	28	N/A	1,895,826
Non-located - 28 Madison	9	N/A	745,876

The final budget is approved as set forth in this document.

Certification

District Clerk: Lisa Morgan

(Signature) (Date)

Chairperson, School Trustees: Kyle Glaus

(Signature) (Date)

County Superintendent: Sarah Eyer

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

22 Jefferson

0458 Cardwell Elem

Submit ID: 0458-67069592

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	370,745.32	33,295.57	10%	8.98%	0.00	265,498.25	105,247.07	39.84
10 Transportation	80,000.00	16,000.00	20%	20.00%	21,460.20	12,237.92	46,301.88	17.53
11 Bus Depreciation Reserve	238,482.78	0.00	N/A	0.00%	203,290.97	6,500.00	28,691.81	10.86
13 Tuition	23,895.80		N/A		268.34	0.00	23,627.46	8.94
14 Retirement	65,000.00	13,000.00	20%	20.00%	19,901.14	45,098.86		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,731.20	0.00	N/A	0.00%	1,471.37	259.83	0.00	0.00
29 Flexibility	4,062.39	0.00	N/A	0.00%	4,062.39	0.00	0.00	0.00
61 Building Reserve	140,949.13	0.00	N/A	0.00%	96,809.13	35,312.00	8,828.00	3.34
Total of All Funds	924,866.62	62,295.57			347,263.54	364,906.86	212,696.22	80.51

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

Budget Report
FY 2026

22 Jefferson

0458 Cardwell Elem

Submit ID: 0458-67069592

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 CARDWELL K-8 37

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

A.	Direct State Aid	(I-A)	134,525.01
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	45,244.68
D.	At Risk Student	(I-D)	2,400.75
E.	Indian Education For All	(I-E)	938.69
F.	American Indian Achievement Gap	(I-F)	747.00
G.	Data For Achievement	(I-G)	898.73
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	7,819.85
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,017.61
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	2,471.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	36
B.	BASE Budget Limit	(II-B)	260,585.05
C.	Maximum Budget Limit	(II-C)	323,946.14
D.	Over-BASE Levy As Submitted on Budget	(II-D)	67,097.34
E.	Adopted Budget	(II-E)	327,682.39

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	302,745.32
H.	Maximum Budget Limit	(II-H)	379,423.61
I.	Highest Budget Without a Vote	(II-I)	370,745.32
J.	Highest Budget	(II-J)	379,423.61
K.	Highest Voted Amount	(II-K)	8,678.29
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	370,745.32

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

A.	Operating Reserve (961)	(III-A)		33,295.57
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		33,295.57

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		370,745.32
1.	BASE Budget Limit	(V-A1)	302,745.32	
2.	Over-BASE Budget	(V-A2)	68,000.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		134,525.01
1.	Direct State Aid Paid By State	(V-B1)	134,525.01	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		45,244.68
D.	At Risk Student	(V-D)		2,400.75
E.	Indian Education For All	(V-E)		938.69
F.	American Indian Achievement Gap	(V-F)		747.00
G.	Data For Achievement	(V-G)		898.73
H.	Special Education Allowable Cost Payment	(V-H)		7,819.85
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		21,329.06
1.	Actual Non-Levy Revenue	(V-J1)	3,394.63	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	17,934.43	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		88,841.55
1.	State - Guaranteed Tax Base Aid	(V-L1)	51,594.48	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	37,247.07	
M.	**Subtotal of BASE Budget Revenue	(V-M)		302,745.32

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		68,000.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		68,000.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		14.10
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		25.74
	1. District Property Tax Levy Mills	(V-U1)	25.74	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		39.84

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
22 Jefferson
0458 Cardwell Elem

Submit ID: 0458-67069592

01 General Fund

Adopted Budget	0001	370,745.32

Budget Uses

Expenditure Budget	0002	370,745.32
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	134,525.01
Quality Educator	3111	45,244.68
At Risk Student	3112	2,400.75
Indian Education For All	3113	938.69
American Indian Achievement Gap	3114	747.00
State Special Education Allowable Cost Payment to Districts	3115	7,819.85
Data For Achievement	3116	898.73
State - Guaranteed Tax Base Aid	3120	51,594.48

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,394.63
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	17,934.43
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	37,247.07		
Over-BASE Levy	1110(c)	68,000.00		
District Tax Levy			1110	105,247.07
Total Estimated Revenues to Fund Adopted Budget			0004	370,745.32
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	80,000.00

Budget Uses

Expenditure Budget	0002	80,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	10,216.30
Contingency	0006	1,021.63
Over-Schedule	0011	68,762.07
Fund Balance for Budget	TFS48	37,460.20
Operating Reserve	0961	16,000.00
Unreserved Fund Balance Reappropriated	0970	21,460.20

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	1,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	2,809.48
State - On-Schedule Transportation Reimbursement	3210	8,428.44
District Tax Levy	1110	46,301.88
District Mills	999	17.53
Total Estimated Revenues to Fund Adopted Budget	0004	80,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	238,482.78

Budget Uses

Expenditure Budget	0002	238,482.78
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	203,290.97
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	203,290.97
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	6,500.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	28,691.81
District Mills	999	10.86
Total Estimated Revenues to Fund Adopted Budget	0004	238,482.78

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2024 International 47 Pass Bus	2023	100,868.00	40,347.20	20,173.60	20,173.60
2019 INTEGRATED CE	2018	85,181.91	119,254.66	17,036.38	8,518.21
2014 IC CE	2014	88,521.29	132,781.94	N/A	NA
Total					28,691.81

13 Tuition Fund

Adopted Budget	0001	23,895.80

Budget Uses

Expenditure Budget	0002	23,895.80
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	268.34
Unreserved Fund Balance Reappropriated	0970	268.34

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	23,627.46
District Mills	999	8.94
Total Estimated Revenues to Fund Adopted Budget	0004	23,895.80
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	65,000.00

Budget Uses

Expenditure Budget	0002	65,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	32,901.14
Operating Reserve	0961	13,000.00
Unreserved Fund Balance Reappropriated	0970	19,901.14

Estimated Funding Sources

Interest Earnings	1510	750.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	44,348.86
Total Estimated Revenues to Fund Adopted Budget	0004	65,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,731.20

Budget Uses

Expenditure Budget	0002	1,731.20
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,471.37
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,471.37
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	259.83
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,731.20
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	4,062.39

Budget Uses

Expenditure Budget	0002	4,062.39
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,062.39
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,062.39

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,062.39
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

22 Jefferson

0458 Cardwell Elem

Submit ID: 0458-67069592

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

22 Jefferson

0458 Cardwell Elem

Submit ID: 0458-67069592

61 Building Reserve Fund

Adopted Budget		0001	140,949.13

Budget Uses

Expenditure Budget		0002	140,949.13
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	96,809.13
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	96,809.13
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	35,312.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	8,828.00	
District Tax Levy		1110	8,828.00
District Mills		999	3.34
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.34
Total Estimated Revenues to Fund Adopted Budget		0004	140,949.13

Budget Report
FY 2026

06 Carter

Submit ID: 0097-99271307

0097 Carter County H S

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	41	90,370,678

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Brittani Brence

(Signature) (Date)

Chairperson, School Trustees: Lisa Borchgrevink

(Signature) (Date)

County Superintendent: Tracey Walker

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026
06 Carter
0097 Carter County H S

Submit ID: 0097-99271307

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	831,097.19	83,109.72	10%	10.00%	61,972.12	395,822.87	373,302.20	4.14
10 Transportation	160,000.00	32,000.00	20%	20.00%	62,880.30	50,564.12	46,555.58	0.52
11 Bus Depreciation Reserve	497,933.56	0.00	N/A	0.00%	421,507.31	0.00	76,426.25	0.85
13 Tuition	6,000.00		N/A		1,791.61	0.00	4,208.39	0.05
14 Retirement	145,000.00	29,000.00	20%	20.00%	82,481.68	62,518.32		
17 Adult Education	36,000.00	0.00	35%	0.00%	5,187.42	0.00	30,812.58	0.34
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	58,111.43	0.00	N/A	0.00%	21,566.84	544.59	36,000.00	0.40
29 Flexibility	45,529.01	0.00	N/A	0.00%	38,146.28	7,382.73	0.00	0.00
61 Building Reserve	295,037.53	0.00	N/A	0.00%	217,322.53	6,820.93	70,894.07	0.79
Total of All Funds	2,074,708.72	144,109.72			912,856.09	523,653.56	638,199.07	7.09

50 Debt Service Tax Jurisdiction								
0097	633,927.95	0.00	20-9-438	0.00%	0.00	0.00	633,927.95	7.01

Budget Report
FY 2026

06 Carter

Submit ID: 0097-99271307

0097 Carter County H S

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

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

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

A.	Direct State Aid	(I-A)	315,129.64
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	56,291.04
D.	At Risk Student	(I-D)	2,191.49
E.	Indian Education For All	(I-E)	1,040.17
F.	American Indian Achievement Gap	(I-F)	498.00
G.	Data For Achievement	(I-G)	995.89
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	6,216.80
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,072.14
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	41
B.	BASE Budget Limit	(II-B)	596,391.00
C.	Maximum Budget Limit	(II-C)	738,663.75
D.	Over-BASE Levy As Submitted on Budget	(II-D)	193,771.21
E.	Adopted Budget	(II-E)	790,162.21

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	634,539.37
H.	Maximum Budget Limit	(II-H)	780,510.33
I.	Highest Budget Without a Vote	(II-I)	831,097.19
J.	Highest Budget	(II-J)	831,097.19
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	831,097.19

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

A.	Operating Reserve (961)	(III-A)		83,109.72
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		61,972.12
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	61,972.12	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		145,081.84

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		831,097.19
1.	BASE Budget Limit	(V-A1)	634,539.37	
2.	Over-BASE Budget	(V-A2)	196,557.82	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		315,129.64
1.	Direct State Aid Paid By State	(V-B1)	315,129.64	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		56,291.04
D.	At Risk Student	(V-D)		2,191.49
E.	Indian Education For All	(V-E)		1,040.17
F.	American Indian Achievement Gap	(V-F)		498.00
G.	Data For Achievement	(V-G)		995.89
H.	Special Education Allowable Cost Payment	(V-H)		6,216.80
I.	Remaining Fund Balance Available	(V-I)		61,972.12
J.	Non-Levy Revenue and Funding Sources	(V-J)		13,459.84
1.	Actual Non-Levy Revenue	(V-J1)	4,684.15	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	8,775.69	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		176,744.38
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	176,744.38	
M.	**Subtotal of BASE Budget Revenue	(V-M)		634,539.37

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		196,557.82
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		196,557.82

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		1.96
U.	Over-BASE Mills	(V-U)		2.18
	1. District Property Tax Levy Mills	(V-U1)	2.18	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		4.14

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
06 Carter
0097 Carter County H S

Submit ID: 0097-99271307

01 General Fund

Adopted Budget	0001	831,097.19

Budget Uses

Expenditure Budget	0002	831,097.19
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	61,972.12
Direct State Aid	3110	315,129.64
Quality Educator	3111	56,291.04
At Risk Student	3112	2,191.49
Indian Education For All	3113	1,040.17
American Indian Achievement Gap	3114	498.00
State Special Education Allowable Cost Payment to Districts	3115	6,216.80
Data For Achievement	3116	995.89
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,825.25
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	858.90
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	8,775.69
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	176,744.38		
Over-BASE Levy	1110(c)	196,557.82		
District Tax Levy			1110	373,302.20
Total Estimated Revenues to Fund Adopted Budget			0004	831,097.19
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	160,000.00

Budget Uses

Expenditure Budget	0002	160,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	45,967.38
Contingency	0006	4,596.74
Over-Schedule	0011	109,435.88
Fund Balance for Budget	TFS48	94,880.30
Operating Reserve	0961	32,000.00
Unreserved Fund Balance Reappropriated	0970	62,880.30

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	12,641.03
State - On-Schedule Transportation Reimbursement	3210	37,923.09
District Tax Levy	1110	46,555.58
District Mills	999	0.52
Total Estimated Revenues to Fund Adopted Budget	0004	160,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	497,933.56

Budget Uses

Expenditure Budget	0002	497,933.56
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	421,507.31
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	421,507.31
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	76,426.25
District Mills	999	0.85
Total Estimated Revenues to Fund Adopted Budget	0004	497,933.56

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 FORD EXPEDITION MAX	2024	28,564.00	5,712.80	5,712.80	5,712.80
RIDGEWAY BUS WITH SEATBELTS	2024	67,983.00	13,596.60	13,596.60	13,596.60
2021 FORD EXPEDITION 4X4 XL MAX	2022	23,283.00	13,969.80	4,656.60	4,656.60
2020 FORD EXPEDITION MAX	2020	21,971.52	21,971.50	4,394.30	4,394.30
FREIGHTLINER - ACTIVITY BUS	2019	202,040.00	242,448.00	40,408.00	40,408.00
BUS#12 CHEVY Mini-Lic #166 VIN#3619	2017	28,937.50	40,512.50	5,787.50	2,893.75
BUS#13 BLUEBIRD 50 Pass WHITE TOP Lic#48 Vin#39201	2017	47,642.00	66,698.80	9,528.40	4,764.20
BUS#3 THOMAS mini Lic#2121A VIN#2472	2014	25,586.00	38,379.00	N/A	NA
BUS#2 THOMAS -Lic #14 VIN6223	2011	42,135.00	63,202.50	N/A	NA
Total					76,426.25

Budget Report
FY 2026
06 Carter
0097 Carter County H S

Submit ID: 0097-99271307

13 Tuition Fund

Adopted Budget	0001	6,000.00

Budget Uses

Expenditure Budget	0002	6,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,791.61
Unreserved Fund Balance Reappropriated	0970	1,791.61

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	4,208.39
District Mills	999	0.05
Total Estimated Revenues to Fund Adopted Budget	0004	6,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
06 Carter
0097 Carter County H S

Submit ID: 0097-99271307

14 Retirement Fund

Adopted Budget	0001	145,000.00

Budget Uses

Expenditure Budget	0002	145,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	111,481.68
Operating Reserve	0961	29,000.00
Unreserved Fund Balance Reappropriated	0970	82,481.68

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	62,518.32
Total Estimated Revenues to Fund Adopted Budget	0004	145,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	36,000.00

Budget Uses

Expenditure Budget	0002	36,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,187.42
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,187.42

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	30,812.58
District Mills	999	0.34
Total Estimated Revenues to Fund Adopted Budget	0004	36,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	58,111.43

Budget Uses

Expenditure Budget	0002	58,111.43
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	21,566.84
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	21,566.84
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	544.59
District Tax Levy	1110	36,000.00
District Mills	999	0.40
Total Estimated Revenues to Fund Adopted Budget	0004	58,111.43
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	45,529.01

Budget Uses

Expenditure Budget	0002	45,529.01
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	38,146.28
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	38,146.28

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	7,382.73
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	45,529.01
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

06 Carter

0097 Carter County H S

Submit ID: 0097-99271307

50 Debt Service Fund

0097

Taxable Value		90,370,678.00
Adopted Budget	0001	633,927.95

Budget Uses

Expenditure Budget	0002	633,927.95
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	633,927.95
Jurisdiction Mills	999	7.01
Total Estimated Revenues to Fund Adopted Budget	0004	633,927.95
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
High School Bond	08/26/2025	06/30/2030	2,900,000.00	2,347,134.99	552,865.01	81,062.94	0.00
Total Bond Requirements							633,927.95
Total Debt Service Requirements						0002	633,927.95

Budget Report
FY 2026

06 Carter

Submit ID: 0097-99271307

0097 Carter County H S

61 Building Reserve Fund

Adopted Budget		0001	295,037.53

Budget Uses

Expenditure Budget		0002	295,037.53
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	217,322.53
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	217,322.53
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	6,820.93
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	33,000.00	
Building Reserve Permissive Levy	1110(b)	37,894.07	
District Tax Levy		1110	70,894.07
District Mills		999	0.79
Building Reserve Voted Mills		0134	0.37
Building Reserve Permissive Mills		0135	0.42
Total Estimated Revenues to Fund Adopted Budget		0004	295,037.53

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/07/2024	33,000.00	3	611	33,000.00	33,000.00	33,000.00
Total						33,000.00

Budget Report
FY 2026

08 Chouteau

0159 Carter Elem

Submit ID: 0159-10517105

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:		N/A	1,367,985

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Rosanne Lindeman

(Signature) (Date)

Chairperson, School Trustees: Vicki Deck

(Signature) (Date)

County Superintendent: Rick Cook

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

08 Chouteau

0159 Carter Elem

Submit ID: 0159-10517105

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	0.00	0.00	10%	0.00%	0.00	0.00	0.00	0.00
10 Transportation	0.00	0.00	20%	0.00%	0.00	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	0.00	0.00	20%	0.00%	0.00	0.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	82,426.83	0.00	N/A	0.00%	58,438.71	0.00	23,988.12	17.54
28 Technology	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	82,426.83	0.00			58,438.71	0.00	23,988.12	17.54

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

Budget Report
FY 2026

08 Chouteau

0159 Carter Elem

Submit ID: 0159-10517105

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: * indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	0.00
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	0.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	0.00
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	0.00
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	0.00
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	0
B.	BASE Budget Limit	(II-B)	0.00
C.	Maximum Budget Limit	(II-C)	0.00
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	0.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	0.00
H.	Maximum Budget Limit	(II-H)	0.00
I.	Highest Budget Without a Vote	(II-I)	0.00
J.	Highest Budget	(II-J)	0.00
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	0.00

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

A.	Operating Reserve (961)	(III-A)		0.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		0.00

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		0.00
1.	BASE Budget Limit	(V-A1)	0.00	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		0.00
1.	Direct State Aid Paid By State	(V-B1)	0.00	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		0.00
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		0.00
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		0.00
H.	Special Education Allowable Cost Payment	(V-H)		0.00
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		0.00
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		0.00

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

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

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	0.00
Quality Educator	3111	0.00
At Risk Student	3112	0.00
Indian Education For All	3113	0.00
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	0.00
Data For Achievement	3116	0.00
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00	
BASE Levy	1110(b)	0.00	
Over-BASE Levy	1110(c)	0.00	
District Tax Levy		1110	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00
Estimated Revenues Exceeding Adopted Budget		0004a	0.00

10 Transportation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

08 Chouteau

0159 Carter Elem

Submit ID: 0159-10517105

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

08 Chouteau

0159 Carter Elem

Submit ID: 0159-10517105

19 Non-Operating Fund

Adopted Budget	0001	82,426.83

Budget Uses

Expenditure Budget	0002	82,426.83
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	82,426.83
Fund Balance for Budget	TFS48	58,438.71
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	58,438.71

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	23,988.12
District Mills	999	17.54
Total Estimated Revenues to Fund Adopted Budget	0004	82,426.83
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

08 Chouteau

0159 Carter Elem

Submit ID: 0159-10517105

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

08 Chouteau

0159 Carter Elem

Submit ID: 0159-10517105

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2026

07 Cascade

0101 Cascade Elem

Submit ID: 0101-66034151

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	227	N/A	9,078,022

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Karsen Floerchinger

(Signature) (Date)

Chairperson, School Trustees: John Rumney

(Signature) (Date)

County Superintendent: Diane Heikkila

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026
07 Cascade
0101 Cascade Elem

Submit ID: 0101-66034151

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,810,491.12	125,602.60	10%	6.94%	0.00	1,482,661.85	327,829.27	36.12
10 Transportation	310,000.00	59,581.39	20%	19.22%	0.00	88,034.11	221,965.89	24.45
11 Bus Depreciation Reserve	354,004.95	0.00	N/A	0.00%	255,443.41	0.00	98,561.54	10.86
13 Tuition	140,000.00		N/A		0.00	0.00	140,000.00	15.42
14 Retirement	304,313.00	60,862.60	20%	20.00%	35,792.58	268,520.42		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	133,786.76	0.00	N/A	0.00%	57,401.98	1,384.78	75,000.00	8.26
29 Flexibility	8,350.71	0.00	N/A	0.00%	8,350.71	0.00	0.00	0.00
61 Building Reserve	178,982.29	0.00	N/A	0.00%	114,947.29	44,137.98	19,897.02	2.19
Total of All Funds	3,239,928.83	246,046.59			471,935.97	1,884,739.14	883,253.72	97.30

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

Budget Report
FY 2026

07 Cascade

0101 Cascade Elem

Submit ID: 0101-66034151

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	CASCADE K-6	179
M1	CASCADE 7-8	48

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

A.	Direct State Aid	(I-A)	777,980.17
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	137,360.73
D.	At Risk Student	(I-D)	6,273.60
E.	Indian Education For All	(I-E)	5,758.99
F.	American Indian Achievement Gap	(I-F)	996.00
G.	Data For Achievement	(I-G)	5,513.83
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	43,055.41
I.	State Special Education Related-Services Payment To Coop	(I-I)	12,378.31
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	13,747.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	209
B.	BASE Budget Limit	(II-B)	1,409,676.27
C.	Maximum Budget Limit	(II-C)	1,755,543.92
D.	Over-BASE Levy As Submitted on Budget	(II-D)	197,000.83
E.	Adopted Budget	(II-E)	1,606,677.10

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,613,490.29
H.	Maximum Budget Limit	(II-H)	2,001,822.02
I.	Highest Budget Without a Vote	(II-I)	1,810,491.12
J.	Highest Budget	(II-J)	2,001,822.02
K.	Highest Voted Amount	(II-K)	191,330.90
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,810,491.12

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

A.	Operating Reserve (961)	(III-A)		125,602.60
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		125,602.60

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,810,491.12
	1. BASE Budget Limit	(V-A1)	1,613,490.29	
	2. Over-BASE Budget	(V-A2)	197,000.83	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		777,980.17
	1. Direct State Aid Paid By State	(V-B1)	777,980.17	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		137,360.73
D.	At Risk Student	(V-D)		6,273.60
E.	Indian Education For All	(V-E)		5,758.99
F.	American Indian Achievement Gap	(V-F)		996.00
G.	Data For Achievement	(V-G)		5,513.83
H.	Special Education Allowable Cost Payment	(V-H)		43,055.41
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		126,993.27
	1. Actual Non-Levy Revenue	(V-J1)	7,835.49	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	119,157.78	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		509,558.29
	1. State - Guaranteed Tax Base Aid	(V-L1)	378,729.85	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	130,828.44	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,613,490.29

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		197,000.83
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		197,000.83

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		14.42
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		21.70
	1. District Property Tax Levy Mills	(V-U1)	21.70	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		36.12

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
07 Cascade
0101 Cascade Elem

Submit ID: 0101-66034151

01 General Fund

Adopted Budget	0001	1,810,491.12

Budget Uses

Expenditure Budget	0002	1,810,491.12
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	777,980.17
Quality Educator	3111	137,360.73
At Risk Student	3112	6,273.60
Indian Education For All	3113	5,758.99
American Indian Achievement Gap	3114	996.00
State Special Education Allowable Cost Payment to Districts	3115	43,055.41
Data For Achievement	3116	5,513.83
State - Guaranteed Tax Base Aid	3120	378,729.85

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	7,835.49
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	119,157.78
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	130,828.44		
Over-BASE Levy	1110(c)	197,000.83		
District Tax Levy			1110	327,829.27
Total Estimated Revenues to Fund Adopted Budget			0004	1,810,491.12
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	310,000.00

Budget Uses

Expenditure Budget	0002	310,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	80,031.00
Contingency	0006	8,003.10
Over-Schedule	0011	221,965.90
Fund Balance for Budget	TFS48	59,581.39
Operating Reserve	0961	59,581.39
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	22,008.52
State - On-Schedule Transportation Reimbursement	3210	66,025.59
District Tax Levy	1110	221,965.89
District Mills	999	24.45
Total Estimated Revenues to Fund Adopted Budget	0004	310,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
07 Cascade

0101 Cascade Elem

Submit ID: 0101-66034151

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	354,004.95

Budget Uses

Expenditure Budget	0002	354,004.95
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	255,443.41
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	255,443.41
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	98,561.54
District Mills	999	10.86
Total Estimated Revenues to Fund Adopted Budget	0004	354,004.95

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2026 Thomas	2026	94,766.00	0.00	18,953.20	14,214.90
2024 IC CE Cummins	2025	78,450.00	0.00	15,690.00	13,336.50
2023 GMC Savana Mini Bus 2-14560	2024	54,500.00	5,450.00	10,900.00	9,265.00
2021 Ford Expedition Max Platinum 2-09756C	2023	36,961.00	7,022.59	7,392.20	7,022.59
2023 Ford Expedition XLT 2-09740C	2023	38,117.00	7,242.23	7,623.40	6,479.89
2021 Ultra Coachliner 2-89451B	2022	121,784.76	35,317.58	24,356.95	23,139.10
2020 Chevy MicroBird 2-64611B	2020	39,000.00	21,060.00	7,800.00	6,240.00
2020 Bluebird Vision 2-51422B	2019	49,680.00	38,750.40	9,936.00	5,961.60
2015 Chevy Express 299584A	2018	20,538.88	24,235.89	4,107.78	3,286.21
2018 Bluebird Vision 2-21789B	2017	66,175.00	64,189.75	13,235.00	9,264.50
2015 Bluebird 2-97028A	2015	28,375.00	42,211.25	5,675.00	351.25
2013 Bluebird Vision 2-4076	2013	47,600.00	71,400.00	N/A	NA
2010 Thomas 2-2550	2010	45,617.50	68,426.25	N/A	NA
Total					98,561.54

13 Tuition Fund

Adopted Budget	0001	140,000.00

Budget Uses

Expenditure Budget	0002	140,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	140,000.00
District Mills	999	15.42
Total Estimated Revenues to Fund Adopted Budget	0004	140,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
07 Cascade
0101 Cascade Elem

Submit ID: 0101-66034151

14 Retirement Fund

Adopted Budget	0001	304,313.00

Budget Uses

Expenditure Budget	0002	304,313.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	96,655.18
Operating Reserve	0961	60,862.60
Unreserved Fund Balance Reappropriated	0970	35,792.58

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	268,520.42
Total Estimated Revenues to Fund Adopted Budget	0004	304,313.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
07 Cascade
0101 Cascade Elem

Submit ID: 0101-66034151

28 Technology Fund

Adopted Budget	0001	133,786.76

Budget Uses

Expenditure Budget	0002	76,384.78
Add To Fund Balance	0003	57,401.98
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	57,401.98
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	57,401.98
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,384.78
District Tax Levy	1110	75,000.00
District Mills	999	8.26
Total Estimated Revenues to Fund Adopted Budget	0004	133,786.76
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	8,350.71

Budget Uses

Expenditure Budget	0002	8,350.71
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,350.71
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	8,350.71

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	8,350.71
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
07 Cascade
0101 Cascade Elem

Submit ID: 0101-66034151

61 Building Reserve Fund

Adopted Budget		0001	178,982.29

Budget Uses

Expenditure Budget		0002	64,035.00
Add To Fund Balance		0003	114,947.29
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	114,947.29
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	114,947.29
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	44,137.98
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	19,897.02	
District Tax Levy		1110	19,897.02
District Mills		999	2.19
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.19
Total Estimated Revenues to Fund Adopted Budget		0004	178,982.29

Budget Report
FY 2026

07 Cascade

0102 Cascade H S

Submit ID: 0102-41935479

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	112	10,707,392

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Karsen Floerchinger

(Signature) (Date)

Chairperson, School Trustees: John Rumney

(Signature) (Date)

County Superintendent: Diane Heikkila

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026
07 Cascade
0102 Cascade H S

Submit ID: 0102-41935479

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,273,662.00	97,626.43	10%	7.67%	0.00	1,027,472.63	246,189.37	23.00
10 Transportation	310,000.00	62,000.00	20%	20.00%	453.05	88,034.11	221,512.84	20.69
11 Bus Depreciation Reserve	387,514.50	0.00	N/A	0.00%	278,628.60	0.00	108,885.90	10.17
13 Tuition	85,000.00		N/A		9,741.15	0.00	75,258.85	7.03
14 Retirement	205,443.00	41,088.60	20%	20.00%	33,499.93	171,943.07		
17 Adult Education	47,461.82	0.00	35%	0.00%	27,461.82	0.00	20,000.00	1.87
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	270,050.94	0.00	N/A	0.00%	194,068.46	982.48	75,000.00	7.00
29 Flexibility	15,108.01	0.00	N/A	0.00%	15,108.01	0.00	0.00	0.00
61 Building Reserve	155,818.32	0.00	N/A	0.00%	102,708.32	36,965.00	16,145.00	1.51
Total of All Funds	2,750,058.59	200,715.03			661,669.34	1,325,397.29	762,991.96	71.27

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

Budget Report
FY 2026

07 Cascade

0102 Cascade H S

Submit ID: 0102-41935479

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 CASCADE HS 9-12 112

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

A.	Direct State Aid	(I-A)	577,880.26
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	73,276.71
D.	At Risk Student	(I-D)	2,579.26
E.	Indian Education For All	(I-E)	2,841.44
F.	American Indian Achievement Gap	(I-F)	996.00
G.	Data For Achievement	(I-G)	2,720.48
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	18,323.20
I.	State Special Education Related-Services Payment To Coop	(I-I)	6,107.36
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	21,983.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	114
B.	BASE Budget Limit	(II-B)	1,086,501.87
C.	Maximum Budget Limit	(II-C)	1,349,174.80
D.	Over-BASE Levy As Submitted on Budget	(II-D)	128,915.09
E.	Adopted Budget	(II-E)	1,215,416.96

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	83%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,144,746.91
H.	Maximum Budget Limit	(II-H)	1,418,759.79
I.	Highest Budget Without a Vote	(II-I)	1,273,662.00
J.	Highest Budget	(II-J)	1,418,759.79
K.	Highest Voted Amount	(II-K)	145,097.79
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,273,662.00

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

A.	Operating Reserve (961)	(III-A)		97,626.43
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		97,626.43

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,273,662.00
	1. BASE Budget Limit	(V-A1)	1,144,746.91	
	2. Over-BASE Budget	(V-A2)	128,915.09	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		577,880.26
	1. Direct State Aid Paid By State	(V-B1)	577,880.26	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		73,276.71
D.	At Risk Student	(V-D)		2,579.26
E.	Indian Education For All	(V-E)		2,841.44
F.	American Indian Achievement Gap	(V-F)		996.00
G.	Data For Achievement	(V-G)		2,720.48
H.	Special Education Allowable Cost Payment	(V-H)		18,323.20
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		47,908.01
	1. Actual Non-Levy Revenue	(V-J1)	18,694.65	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	29,213.36	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		418,221.55
	1. State - Guaranteed Tax Base Aid	(V-L1)	300,947.27	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	117,274.28	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,144,746.91

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		128,915.09
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		128,915.09

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		10.96
U.	Over-BASE Mills	(V-U)		12.04
	1. District Property Tax Levy Mills	(V-U1)	12.04	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		23.00

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
07 Cascade
0102 Cascade H S

Submit ID: 0102-41935479

01 General Fund

Adopted Budget	0001	1,273,662.00

Budget Uses

Expenditure Budget	0002	1,273,662.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	577,880.26
Quality Educator	3111	73,276.71
At Risk Student	3112	2,579.26
Indian Education For All	3113	2,841.44
American Indian Achievement Gap	3114	996.00
State Special Education Allowable Cost Payment to Districts	3115	18,323.20
Data For Achievement	3116	2,720.48
State - Guaranteed Tax Base Aid	3120	300,947.27

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	18,694.65
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	29,213.36
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	117,274.28		
Over-BASE Levy	1110(c)	128,915.09		
District Tax Levy			1110	246,189.37
Total Estimated Revenues to Fund Adopted Budget			0004	1,273,662.00
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	310,000.00

Budget Uses

Expenditure Budget	0002	310,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	80,031.00
Contingency	0006	8,003.10
Over-Schedule	0011	221,965.90
Fund Balance for Budget	TFS48	62,453.05
Operating Reserve	0961	62,000.00
Unreserved Fund Balance Reappropriated	0970	453.05

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	22,008.52
State - On-Schedule Transportation Reimbursement	3210	66,025.59
District Tax Levy	1110	221,512.84
District Mills	999	20.69
Total Estimated Revenues to Fund Adopted Budget	0004	310,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
07 Cascade

0102 Cascade H S

Submit ID: 0102-41935479

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	387,514.50

Budget Uses

Expenditure Budget	0002	387,514.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	278,628.60
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	278,628.60
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	108,885.90
District Mills	999	10.17
Total Estimated Revenues to Fund Adopted Budget	0004	387,514.50

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2026 Thomas	2026	94,766.00	0.00	18,953.20	14,214.90
2024 IC CE Cummins	2025	78,450.00	0.00	15,690.00	13,336.50
2023 GMC Savana Mini Bus	2024	54,500.00	5,450.00	10,900.00	9,265.00
2021 Ford Expedition Max Platinum 2-09756C	2023	36,961.00	7,022.59	7,392.20	7,022.59
2023 Ford Expedition XLT 2-09740C	2023	38,117.00	7,242.23	7,623.40	6,479.89
2021 Ultra Coachliner 2-89451B	2022	165,215.24	47,912.42	33,043.05	31,390.90
2020 Chevy MicroBird 2-64611B	2020	39,000.00	21,060.00	7,800.00	6,240.00
2020 Bluebird Vision 2-51422B	2019	49,680.00	38,061.10	9,936.00	6,425.90
2018 Bluebird 2-21789B	2018	66,175.00	66,175.00	13,235.00	8,602.75
2018 Chevy Express 299584A	2018	20,538.88	24,441.28	4,107.78	3,286.22
2015 Bluebird 2-97038A	2015	28,375.00	39,941.25	5,675.00	2,621.25
2013 Bluebird Vision 2-4076	2013	47,600.00	71,400.00	N/A	NA
2010 Thomas 2-2550	2010	45,617.50	68,426.25	N/A	NA
Total					108,885.90

13 Tuition Fund

Adopted Budget	0001	85,000.00

Budget Uses

Expenditure Budget	0002	85,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,741.15
Unreserved Fund Balance Reappropriated	0970	9,741.15

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	75,258.85
District Mills	999	7.03
Total Estimated Revenues to Fund Adopted Budget	0004	85,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	205,443.00

Budget Uses

Expenditure Budget	0002	205,443.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	74,588.53
Operating Reserve	0961	41,088.60
Unreserved Fund Balance Reappropriated	0970	33,499.93

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	171,943.07
Total Estimated Revenues to Fund Adopted Budget	0004	205,443.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	47,461.82

Budget Uses

Expenditure Budget	0002	20,000.00
Add To Fund Balance	0003	27,461.82
Fund Balance for Budget	TFS48	27,461.82
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	27,461.82

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	20,000.00
District Mills	999	1.87
Total Estimated Revenues to Fund Adopted Budget	0004	47,461.82
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	270,050.94

Budget Uses

Expenditure Budget	0002	75,982.48
Add To Fund Balance	0003	194,068.46
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	194,068.46
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	194,068.46
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	982.48
District Tax Levy	1110	75,000.00
District Mills	999	7.00
Total Estimated Revenues to Fund Adopted Budget	0004	270,050.94
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	15,108.01

Budget Uses

Expenditure Budget	0002	15,108.01
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	15,108.01
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	15,108.01

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	15,108.01
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
07 Cascade

0102 Cascade H S

Submit ID: 0102-41935479

61 Building Reserve Fund

Adopted Budget		0001	155,818.32

Budget Uses

Expenditure Budget		0002	53,110.00
Add To Fund Balance		0003	102,708.32
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	102,708.32
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	102,708.32
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	36,965.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	16,145.00	
District Tax Levy		1110	16,145.00
District Mills		999	1.51
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.51
Total Estimated Revenues to Fund Adopted Budget		0004	155,818.32

Budget Report
FY 2026

15 Flathead

Submit ID: 0317-53033619

0317 Cayuse Prairie Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	320	N/A	10,932,396

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Heather Mumby

(Signature) (Date)

Chairperson, School Trustees:

(Signature) (Date)

County Superintendent: Marcia Stolfus

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

15 Flathead

Submit ID: 0317-53033619

0317 Cayuse Prairie Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,377,198.96	237,719.90	10%	10.00%	0.00	2,130,177.47	247,021.49	22.60
10 Transportation	338,648.79	67,729.76	20%	20.00%	45,145.34	83,330.96	210,172.49	19.22
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	201,746.26		N/A		11,004.26	600.00	190,142.00	17.39
14 Retirement	441,148.53	88,229.71	20%	20.00%	83,994.56	357,153.97		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	20,476.94	0.00	N/A	0.00%	9,547.83	1,929.11	9,000.00	0.82
29 Flexibility	161,275.59	0.00	N/A	0.00%	73,326.05	46,110.40	41,839.14	3.83
61 Building Reserve	162,076.72	0.00	N/A	0.00%	85,831.86	51,528.75	24,716.11	2.26
Total of All Funds	3,702,571.79	393,679.37			308,849.90	2,670,830.66	722,891.23	66.12

50 Debt Service **Tax Jurisdiction**								
School District #10	146,253.86	0.00	20-9-438	0.00%	109,714.23	36,539.63	0.00	0.00

Budget Report
FY 2026

15 Flathead

Submit ID: 0317-53033619

0317 Cayuse Prairie Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	CAYUSE PRAIRIE K-6	260
M1	CAYUSE PRAIRIE 7-8	60

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

A.	Direct State Aid	(I-A)	1,056,063.88
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	187,500.61
D.	At Risk Student	(I-D)	7,273.34
E.	Indian Education For All	(I-E)	8,118.40
F.	American Indian Achievement Gap	(I-F)	2,490.00
G.	Data For Achievement	(I-G)	7,772.80
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	77,440.55
I.	State Special Education Related-Services Payment To Coop	(I-I)	17,449.60
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	23,886.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	316
B.	BASE Budget Limit	(II-B)	2,063,359.20
C.	Maximum Budget Limit	(II-C)	2,554,593.16
D.	Over-BASE Levy As Submitted on Budget	(II-D)	158,600.00
E.	Adopted Budget	(II-E)	2,221,959.20

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,218,598.96
H.	Maximum Budget Limit	(II-H)	2,785,074.70
I.	Highest Budget Without a Vote	(II-I)	2,377,198.96
J.	Highest Budget	(II-J)	2,785,074.70
K.	Highest Voted Amount	(II-K)	407,875.74
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,377,198.96

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

A.	Operating Reserve (961)	(III-A)		237,719.90
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		237,719.90

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,377,198.96
1.	BASE Budget Limit	(V-A1)	2,218,598.96	
2.	Over-BASE Budget	(V-A2)	158,600.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,056,063.88
1.	Direct State Aid Paid By State	(V-B1)	1,056,063.88	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		187,500.61
D.	At Risk Student	(V-D)		7,273.34
E.	Indian Education For All	(V-E)		8,118.40
F.	American Indian Achievement Gap	(V-F)		2,490.00
G.	Data For Achievement	(V-G)		7,772.80
H.	Special Education Allowable Cost Payment	(V-H)		77,440.55
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		195,205.71
1.	Actual Non-Levy Revenue	(V-J1)	14,430.02	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	180,775.69	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		676,733.67
1.	State - Guaranteed Tax Base Aid	(V-L1)	588,312.18	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	88,421.49	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,218,598.96

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		158,600.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		158,600.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		8.09
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		14.51
	1. District Property Tax Levy Mills	(V-U1)	14.51	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		22.60

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
15 Flathead

Submit ID: 0317-53033619

0317 Cayuse Prairie Elem

01 General Fund

Adopted Budget	0001	2,377,198.96

Budget Uses

Expenditure Budget	0002	2,377,198.96
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,056,063.88
Quality Educator	3111	187,500.61
At Risk Student	3112	7,273.34
Indian Education For All	3113	8,118.40
American Indian Achievement Gap	3114	2,490.00
State Special Education Allowable Cost Payment to Districts	3115	77,440.55
Data For Achievement	3116	7,772.80
State - Guaranteed Tax Base Aid	3120	588,312.18

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	14,430.02
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	180,775.69
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	88,421.49		
Over-BASE Levy	1110(c)	158,600.00		
District Tax Levy			1110	247,021.49
Total Estimated Revenues to Fund Adopted Budget			0004	2,377,198.96
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2026

15 Flathead

0317 Cayuse Prairie Elem

Submit ID: 0317-53033619

10 Transportation Fund

Adopted Budget	0001	338,648.79

Budget Uses

Expenditure Budget	0002	338,648.79
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	73,028.13
Contingency	0006	7,302.81
Over-Schedule	0011	258,317.85
Fund Balance for Budget	TFS48	112,875.10
Operating Reserve	0961	67,729.76
Unreserved Fund Balance Reappropriated	0970	45,145.34

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	3,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	20,082.74
State - On-Schedule Transportation Reimbursement	3210	60,248.22
District Tax Levy	1110	210,172.49
District Mills	999	19.22
Total Estimated Revenues to Fund Adopted Budget	0004	338,648.79
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2026
15 Flathead
0317 Cayuse Prairie Elem

Submit ID: 0317-53033619

13 Tuition Fund

Adopted Budget	0001	201,746.26

Budget Uses

Expenditure Budget	0002	201,746.26
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	11,004.26
Unreserved Fund Balance Reappropriated	0970	11,004.26

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	600.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	190,142.00
District Mills	999	17.39
Total Estimated Revenues to Fund Adopted Budget	0004	201,746.26
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
15 Flathead

Submit ID: 0317-53033619

0317 Cayuse Prairie Elem

14 Retirement Fund

Adopted Budget	0001	441,148.53

Budget Uses

Expenditure Budget	0002	441,148.53
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	172,224.27
Operating Reserve	0961	88,229.71
Unreserved Fund Balance Reappropriated	0970	83,994.56

Estimated Funding Sources

Interest Earnings	1510	8,000.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	349,153.97
Total Estimated Revenues to Fund Adopted Budget	0004	441,148.53
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
15 Flathead

Submit ID: 0317-53033619

0317 Cayuse Prairie Elem

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	20,476.94

Budget Uses

Expenditure Budget	0002	20,476.94
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	9,547.83
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	9,547.83
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	25.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,904.11
District Tax Levy	1110	9,000.00
District Mills	999	0.82
Total Estimated Revenues to Fund Adopted Budget	0004	20,476.94
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
15 Flathead

Submit ID: 0317-53033619

0317 Cayuse Prairie Elem

29 Flexibility Fund

Adopted Budget	0001	161,275.59

Budget Uses

Expenditure Budget	0002	161,275.59
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	73,326.05
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	73,326.05

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	175.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	41,839.14
State - Advanced Opportunity Aid	3770	4,096.26
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	41,839.14
District Mills	999	3.83
Total Estimated Revenues to Fund Adopted Budget	0004	161,275.59
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
15 Flathead

Submit ID: 0317-53033619

0317 Cayuse Prairie Elem

50 Debt Service Fund
School District #10

Taxable Value		10,932,396.00
Adopted Budget	0001	146,253.86

Budget Uses

Expenditure Budget	0002	146,253.86
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,080,852.40
Fund Balance In Sinking Fund	0960	1,971,138.17
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	109,714.23
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	4,500.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	32,039.63
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	146,253.86
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
Elementary Bond	06/15/2011	06/15/2026	1,950,000.00	19,910.63	119,903.86	25,350.00	1,000.00
Total Bond Requirements							146,253.86
Total Debt Service Requirements						0002	146,253.86

Budget Report
FY 2026
15 Flathead

Submit ID: 0317-53033619

0317 Cayuse Prairie Elem

61 Building Reserve Fund

Adopted Budget		0001	162,076.72

Budget Uses

Expenditure Budget		0002	162,076.72
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	85,831.86
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	85,831.86
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	51,528.75
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	24,716.11	
District Tax Levy		1110	24,716.11
District Mills		999	2.26
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.26
Total Estimated Revenues to Fund Adopted Budget		0004	162,076.72

Budget Report
FY 2026

07 Cascade

0104 Centerville Elem

Submit ID: 0104-03803708

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 252	N/A	3,451,997

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Wendy Cavill

(Signature) (Date)

Chairperson, School Trustees: Erik Ingman

(Signature) (Date)

County Superintendent: Diane Heikkila

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026
07 Cascade
0104 Centerville Elem

Submit ID: 0104-03803708

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,019,568.76	131,701.68	10%	6.52%	0.00	1,790,667.85	228,900.91	66.31
10 Transportation	200,000.00	40,000.00	20%	20.00%	25,802.66	80,206.08	93,991.26	27.23
11 Bus Depreciation Reserve	210,270.48	0.00	N/A	0.00%	177,767.58	0.00	32,502.90	9.42
13 Tuition	48,088.65		N/A		210.30	0.00	47,878.35	13.87
14 Retirement	300,000.00	60,000.00	20%	20.00%	35,994.78	264,005.22		
17 Adult Education	7,508.07	0.00	35%	0.00%	7,508.07	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	10,008.91	0.00	N/A	0.00%	8,483.45	1,525.46	0.00	0.00
29 Flexibility	26,036.49	0.00	N/A	0.00%	26,036.49	0.00	0.00	0.00
61 Building Reserve	171,472.20	0.00	N/A	0.00%	100,767.20	56,205.00	14,500.00	4.20
Total of All Funds	2,992,953.56	231,701.68			382,570.53	2,192,609.61	417,773.42	121.03

50 Debt Service Tax Jurisdiction								
07-010405	202,000.00	5,000.00	20-9-438	2.48%	73,719.89	0.00	128,280.11	37.16

Budget Report
FY 2026

07 Cascade

0104 Centerville Elem

Submit ID: 0104-03803708

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	CENTERVILLE K-6	209	*
M1	CENTERVILLE 7-8	43	*

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

A.	Direct State Aid	(I-A)	846,034.35
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	179,011.56
D.	At Risk Student	(I-D)	6,793.82
E.	Indian Education For All	(I-E)	6,393.24
F.	American Indian Achievement Gap	(I-F)	3,984.00
G.	Data For Achievement	(I-G)	6,121.08
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	39,754.80
I.	State Special Education Related-Services Payment To Coop	(I-I)	13,250.79
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	25,675.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	267
B.	BASE Budget Limit	(II-B)	1,712,800.78
C.	Maximum Budget Limit	(II-C)	2,133,013.79
D.	Over-BASE Levy As Submitted on Budget	(II-D)	242,152.58
E.	Adopted Budget	(II-E)	1,954,953.36

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,777,416.18
H.	Maximum Budget Limit	(II-H)	2,195,415.54
I.	Highest Budget Without a Vote	(II-I)	2,032,820.43
J.	Highest Budget	(II-J)	2,195,415.54
K.	Highest Voted Amount	(II-K)	162,595.11
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,019,568.76

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

A.	Operating Reserve (961)	(III-A)		131,701.68
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		131,701.68

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,019,568.76
1.	BASE Budget Limit	(V-A1)	1,777,416.18	
2.	Over-BASE Budget	(V-A2)	242,152.58	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		846,034.35
1.	Direct State Aid Paid By State	(V-B1)	846,034.35	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		179,011.56
D.	At Risk Student	(V-D)		6,793.82
E.	Indian Education For All	(V-E)		6,393.24
F.	American Indian Achievement Gap	(V-F)		3,984.00
G.	Data For Achievement	(V-G)		6,121.08
H.	Special Education Allowable Cost Payment	(V-H)		39,754.80
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		85,960.83
1.	Actual Non-Levy Revenue	(V-J1)	4,724.79	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	81,236.04	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		603,362.50
1.	State - Guaranteed Tax Base Aid	(V-L1)	603,362.50	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,777,416.18

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		13,251.67
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	13,251.67	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		228,900.91
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		242,152.58

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		66.31
	1. District Property Tax Levy Mills	(V-U1)	66.31	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		66.31

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	2,019,568.76

Budget Uses

Expenditure Budget	0002	2,019,568.76
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	846,034.35
Quality Educator	3111	179,011.56
At Risk Student	3112	6,793.82
Indian Education For All	3113	6,393.24
American Indian Achievement Gap	3114	3,984.00
State Special Education Allowable Cost Payment to Districts	3115	39,754.80
Data For Achievement	3116	6,121.08
State - Guaranteed Tax Base Aid	3120	603,362.50

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	4,724.79
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	81,236.04
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	13,251.67

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	0.00		
Over-BASE Levy	1110(c)	228,900.91		
District Tax Levy			1110	228,900.91
Total Estimated Revenues to Fund Adopted Budget			0004	2,019,568.76
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	200,000.00

Budget Uses

Expenditure Budget	0002	200,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	72,914.63
Contingency	0006	7,291.46
Over-Schedule	0011	119,793.91
Fund Balance for Budget	TFS48	65,802.66
Operating Reserve	0961	40,000.00
Unreserved Fund Balance Reappropriated	0970	25,802.66

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	20,051.52
State - On-Schedule Transportation Reimbursement	3210	60,154.56
District Tax Levy	1110	93,991.26
District Mills	999	27.23
Total Estimated Revenues to Fund Adopted Budget	0004	200,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
07 Cascade

0104 Centerville Elem

Submit ID: 0104-03803708

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	210,270.48

Budget Uses

Expenditure Budget	0002	32,502.90
Add To Fund Balance	0003	177,767.58
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	177,767.58
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	177,767.58
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	32,502.90
District Mills	999	9.42
Total Estimated Revenues to Fund Adopted Budget	0004	210,270.48

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
20-1 Thomas Bus	2024	52,797.00	5,000.00	10,559.40	5,000.00
24-1 Thomas Bus	2024	67,290.00	5,000.00	13,458.00	5,000.00
Bus THOMAS 19-1	2018	49,990.00	54,990.00	9,998.00	5,000.00
Bus FRT 15-1	2014	49,637.50	60,877.05	9,927.50	5,000.00
2010 INT/Thomas	2011	44,177.50	66,266.25	N/A	NA
Bus A Thomas 2007 Miner	2007	62,514.50	60,011.60	12,502.90	12,502.90
Bus B FRT/Thomas 08-1	2007	38,965.10	58,447.65	N/A	NA
Bus J FRT/Thomas 05-1	2005	36,375.00	54,562.50	N/A	NA
Bus I FRT/Thomas 03-2	2003	32,637.00	48,955.50	N/A	NA
Bus H Thomas 03-1	2002	32,395.74	48,593.61	N/A	NA
Bus D Thomas 94-2	1994	7,851.50	11,777.25	N/A	NA
Total					32,502.90

13 Tuition Fund

Adopted Budget	0001	48,088.65

Budget Uses

Expenditure Budget	0002	48,088.65
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	210.30
Unreserved Fund Balance Reappropriated	0970	210.30

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	47,878.35
District Mills	999	13.87
Total Estimated Revenues to Fund Adopted Budget	0004	48,088.65
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	300,000.00

Budget Uses

Expenditure Budget	0002	300,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	95,994.78
Operating Reserve	0961	60,000.00
Unreserved Fund Balance Reappropriated	0970	35,994.78

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	264,005.22
Total Estimated Revenues to Fund Adopted Budget	0004	300,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
07 Cascade
0104 Centerville Elem

Submit ID: 0104-03803708

17 Adult Education Fund

Adopted Budget	0001	7,508.07

Budget Uses

Expenditure Budget	0002	7,508.07
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,508.07
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,508.07

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,508.07
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	10,008.91

Budget Uses

Expenditure Budget	0002	10,008.91
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	8,483.45
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	8,483.45
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,525.46
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	10,008.91
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
07 Cascade
0104 Centerville Elem

Submit ID: 0104-03803708

29 Flexibility Fund

Adopted Budget	0001	26,036.49

Budget Uses

Expenditure Budget	0002	26,036.49
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	26,036.49
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	26,036.49

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	26,036.49
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
07 Cascade

0104 Centerville Elem

Submit ID: 0104-03803708

50 Debt Service Fund
07-010405

Taxable Value		3,451,997.00
Adopted Budget	0001	202,000.00

Budget Uses

Expenditure Budget	0002	202,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	78,719.89
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	5,000.00
Unreserved Fund Balance Reappropriated	0970	73,719.89
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	128,280.11
Jurisdiction Mills	999	37.16
Total Estimated Revenues to Fund Adopted Budget	0004	202,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
Elementary Bond	09/09/2021	06/30/2041	3,000,000.00	2,425,000.00	125,000.00	76,500.00	500.00
Total Bond Requirements							202,000.00

SIDs

Issue Type	Amount
Elementary	0.00
Total SID Requirements	0.00

Total Debt Service Requirements	0002	202,000.00

Budget Report
FY 2026
07 Cascade

0104 Centerville Elem

Submit ID: 0104-03803708

61 Building Reserve Fund

Adopted Budget		0001	171,472.20

Budget Uses

Expenditure Budget		0002	171,472.20
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	100,767.20
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	100,767.20
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	56,205.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	14,500.00	
District Tax Levy		1110	14,500.00
District Mills		999	4.20
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	4.20
Total Estimated Revenues to Fund Adopted Budget		0004	171,472.20

Budget Report
FY 2026

07 Cascade

0105 Centerville H S

Submit ID: 0105-99270997

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	76	3,496,676

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Wendy Cavill

(Signature) (Date)

Chairperson, School Trustees: Erik Ingman

(Signature) (Date)

County Superintendent: Diane Heikkila

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

07 Cascade

0105 Centerville H S

Submit ID: 0105-99270997

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,097,009.83	95,016.29	10%	8.66%	0.00	901,719.76	195,290.07	55.84
10 Transportation	200,000.00	40,000.00	20%	20.00%	26,248.41	79,605.48	94,146.11	26.92
11 Bus Depreciation Reserve	199,862.83	0.00	N/A	0.00%	167,359.93	0.00	32,502.90	9.30
13 Tuition	23,834.05		N/A		847.26	0.00	22,986.79	6.57
14 Retirement	180,000.00	36,000.00	20%	20.00%	40,290.70	139,709.30		
17 Adult Education	7,702.65	0.00	35%	0.00%	7,702.65	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	4,984.41	0.00	N/A	0.00%	4,207.69	776.72	0.00	0.00
29 Flexibility	8,966.78	0.00	N/A	0.00%	8,966.78	0.00	0.00	0.00
61 Building Reserve	55,793.37	0.00	N/A	0.00%	6,593.37	39,200.00	10,000.00	2.86
Total of All Funds	1,778,153.92	171,016.29			262,216.79	1,161,011.26	354,925.87	101.49

50 Debt Service Tax Jurisdiction								
07-010505	202,000.00	5,000.00	20-9-438	2.48%	33,298.85	0.00	168,701.15	48.25

Budget Report
FY 2026

07 Cascade

0105 Centerville H S

Submit ID: 0105-99270997

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 CENTERVILLE HS 9-12 76

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

A.	Direct State Aid	(I-A)	444,795.40
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	70,666.44
D.	At Risk Student	(I-D)	1,861.69
E.	Indian Education For All	(I-E)	1,928.12
F.	American Indian Achievement Gap	(I-F)	1,245.00
G.	Data For Achievement	(I-G)	1,846.04
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	21,247.48
I.	State Special Education Related-Services Payment To Coop	(I-I)	4,144.28
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	23,470.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	80
B.	BASE Budget Limit	(II-B)	874,460.44
C.	Maximum Budget Limit	(II-C)	1,090,935.48
D.	Over-BASE Levy As Submitted on Budget	(II-D)	192,003.96
E.	Adopted Budget	(II-E)	1,066,464.40

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	905,005.87
H.	Maximum Budget Limit	(II-H)	1,123,171.92
I.	Highest Budget Without a Vote	(II-I)	1,097,009.83
J.	Highest Budget	(II-J)	1,123,171.92
K.	Highest Voted Amount	(II-K)	26,162.09
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,097,009.83

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

A.	Operating Reserve (961)	(III-A)		95,016.29
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		95,016.29

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,097,009.83
	1. BASE Budget Limit	(V-A1)	905,005.87	
	2. Over-BASE Budget	(V-A2)	192,003.96	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		444,795.40
	1. Direct State Aid Paid By State	(V-B1)	444,795.40	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		70,666.44
D.	At Risk Student	(V-D)		1,861.69
E.	Indian Education For All	(V-E)		1,928.12
F.	American Indian Achievement Gap	(V-F)		1,245.00
G.	Data For Achievement	(V-G)		1,846.04
H.	Special Education Allowable Cost Payment	(V-H)		21,247.48
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		45,274.49
	1. Actual Non-Levy Revenue	(V-J1)	1,927.91	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	43,346.58	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		316,141.21
	1. State - Guaranteed Tax Base Aid	(V-L1)	312,855.10	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	3,286.11	
M.	**Subtotal of BASE Budget Revenue	(V-M)		905,005.87

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		192,003.96
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		192,003.96

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		0.93
U.	Over-BASE Mills	(V-U)		54.91
	1. District Property Tax Levy Mills	(V-U1)	54.91	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		55.84

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
07 Cascade

0105 Centerville H S

Submit ID: 0105-99270997

01 General Fund

Adopted Budget	0001	1,097,009.83

Budget Uses

Expenditure Budget	0002	1,097,009.83
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	444,795.40
Quality Educator	3111	70,666.44
At Risk Student	3112	1,861.69
Indian Education For All	3113	1,928.12
American Indian Achievement Gap	3114	1,245.00
State Special Education Allowable Cost Payment to Districts	3115	21,247.48
Data For Achievement	3116	1,846.04
State - Guaranteed Tax Base Aid	3120	312,855.10

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,927.91
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	43,346.58
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	3,286.11		
Over-BASE Levy	1110(c)	192,003.96		
District Tax Levy			1110	195,290.07
Total Estimated Revenues to Fund Adopted Budget			0004	1,097,009.83
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	200,000.00

Budget Uses

Expenditure Budget	0002	200,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	72,368.63
Contingency	0006	7,236.86
Over-Schedule	0011	120,394.51
Fund Balance for Budget	TFS48	66,248.41
Operating Reserve	0961	40,000.00
Unreserved Fund Balance Reappropriated	0970	26,248.41

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	19,901.37
State - On-Schedule Transportation Reimbursement	3210	59,704.11
District Tax Levy	1110	94,146.11
District Mills	999	26.92
Total Estimated Revenues to Fund Adopted Budget	0004	200,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

07 Cascade

0105 Centerville H S

Submit ID: 0105-99270997

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	199,862.83

Budget Uses

Expenditure Budget	0002	32,502.90
Add To Fund Balance	0003	167,359.93
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	167,359.93
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	167,359.93
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	32,502.90
District Mills	999	9.30
Total Estimated Revenues to Fund Adopted Budget	0004	199,862.83

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
20-1 Thomas Bus	2024	52,797.00	5,000.00	10,559.40	5,000.00
24-1 Thomas Bus	2024	67,290.00	5,000.00	13,458.00	5,000.00
Bus THOMAS 19-1	2018	49,990.00	54,990.00	9,998.00	5,000.00
BUS FRT 15-1	2014	49,637.50	56,637.50	9,927.50	5,000.00
2010 INT/THOMAS	2011	44,177.50	66,266.25	N/A	NA
BUS A THOMAS 2007 MINER	2007	62,514.50	55,011.60	12,502.90	12,502.90
BUS B FRT/THOMAS 08-1	2007	38,965.10	58,447.65	N/A	NA
Bus J FRT/Thomas 05-1	2005	36,375.00	54,562.50	N/A	NA
Bus I FRT/Thomas 03-2	2003	32,637.00	48,955.50	N/A	NA
BUS H THOMAS 03-1	2002	32,395.73	48,593.60	N/A	NA
BUS D THOMAS 94-2	1994	7,851.50	11,777.25	N/A	NA
Total					32,502.90

13 Tuition Fund

Adopted Budget	0001	23,834.05

Budget Uses

Expenditure Budget	0002	22,986.79
Add To Fund Balance	0003	847.26
Fund Balance for Budget	TFS48	847.26
Unreserved Fund Balance Reappropriated	0970	847.26

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	22,986.79
District Mills	999	6.57
Total Estimated Revenues to Fund Adopted Budget	0004	23,834.05
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	180,000.00

Budget Uses

Expenditure Budget	0002	180,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	76,290.70
Operating Reserve	0961	36,000.00
Unreserved Fund Balance Reappropriated	0970	40,290.70

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	139,709.30
Total Estimated Revenues to Fund Adopted Budget	0004	180,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
07 Cascade
0105 Centerville H S

Submit ID: 0105-99270997

17 Adult Education Fund

Adopted Budget	0001	7,702.65

Budget Uses

Expenditure Budget	0002	7,702.65
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,702.65
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,702.65

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,702.65
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	4,984.41

Budget Uses

Expenditure Budget	0002	4,984.41
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	4,207.69
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,207.69
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	776.72
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,984.41
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	8,966.78

Budget Uses

Expenditure Budget	0002	8,966.78
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,966.78
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	8,966.78

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	8,966.78
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
07 Cascade

0105 Centerville H S

Submit ID: 0105-99270997

50 Debt Service Fund
07-010505

Taxable Value		3,496,676.00
Adopted Budget	0001	202,000.00

Budget Uses

Expenditure Budget	0002	202,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	38,298.85
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	5,000.00
Unreserved Fund Balance Reappropriated	0970	33,298.85
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	168,701.15
Jurisdiction Mills	999	48.25
Total Estimated Revenues to Fund Adopted Budget	0004	202,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
High School Bond	09/09/2021	06/30/2041	3,000,000.00	2,425,000.00	125,000.00	76,500.00	500.00
Total Bond Requirements							202,000.00

SIDs

Issue Type	Amount
High School	0.00
Total SID Requirements	0.00

Total Debt Service Requirements	0002	202,000.00

Budget Report
FY 2026
07 Cascade

0105 Centerville H S

Submit ID: 0105-99270997

61 Building Reserve Fund

Adopted Budget		0001	55,793.37

Budget Uses

Expenditure Budget		0002	55,793.37
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	6,593.37
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	6,593.37
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	39,200.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	10,000.00	
District Tax Levy		1110	10,000.00
District Mills		999	2.86
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.86
Total Estimated Revenues to Fund Adopted Budget		0004	55,793.37

Budget Report
FY 2026

24 Lake

1205 Charlo Elem

Submit ID: 1205-20450917

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 155	N/A	2,043,086

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

Joint District Distribution:

(Used for county calculations)

Located - 24 Lake	155	N/A	2,040,104
Non-located - 45 Sanders	0	N/A	2,982

The final budget is approved as set forth in this document.

Certification

District Clerk: Sara Vaughan

(Signature) (Date)

Chairperson, School Trustees: Daniel Cahoon

(Signature) (Date)

County Superintendent: Carolyn Hall

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

24 Lake

1205 Charlo Elem

Submit ID: 1205-20450917

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,179,239.06	118,975.38	10%	10.09%	117.26	1,139,218.66	39,903.14	19.50
10 Transportation	140,000.00	28,000.00	20%	20.00%	8,221.63	15,832.12	115,946.25	56.75
11 Bus Depreciation Reserve	249,879.75	0.00	N/A	0.00%	205,937.99	0.00	43,941.76	21.51
13 Tuition	7,005.25		N/A		0.00	0.00	7,005.25	3.43
14 Retirement	195,468.00	39,093.60	20%	20.00%	58,587.66	136,880.34		
17 Adult Education	947.21	0.00	35%	0.00%	947.21	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	16,909.39	0.00	N/A	0.00%	15,897.31	1,012.08	0.00	0.00
29 Flexibility	29.72	0.00	N/A	0.00%	29.72	0.00	0.00	0.00
61 Building Reserve	191,156.26	0.00	N/A	0.00%	132,296.26	43,860.00	15,000.00	7.34
Total of All Funds	1,980,634.64	186,068.98			422,035.04	1,336,803.20	221,796.40	108.53

50 Debt Service **Tax Jurisdiction**								
24-1205	0.00	0.00	20-9-438	0.00%	814.05	0.00	0.00	0.00

Budget Report
FY 2026

24 Lake

1205 Charlo Elem

Submit ID: 1205-20450917

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	CHARLO K-6	117	*
M1	CHARLO 7-8	38	*

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

A.	Direct State Aid	(I-A)	561,685.58
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	116,327.25
D.	At Risk Student	(I-D)	8,118.39
E.	Indian Education For All	(I-E)	3,932.35
F.	American Indian Achievement Gap	(I-F)	6,723.00
G.	Data For Achievement	(I-G)	3,764.95
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	22,904.00
I.	State Special Education Related-Services Payment To Coop	(I-I)	7,634.20
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	17,157.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	164
B.	BASE Budget Limit	(II-B)	1,139,208.72
C.	Maximum Budget Limit	(II-C)	1,416,028.98
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	1,139,208.72

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,179,239.06
H.	Maximum Budget Limit	(II-H)	1,473,071.66
I.	Highest Budget Without a Vote	(II-I)	1,179,239.06
J.	Highest Budget	(II-J)	1,473,071.66
K.	Highest Voted Amount	(II-K)	293,832.60
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,179,239.06

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

A.	Operating Reserve (961)	(III-A)		117,923.91
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		1,051.47
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	1,051.47	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		117.26
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	117.26	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		119,092.64

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,179,239.06
	1. BASE Budget Limit	(V-A1)	1,179,239.06	
	2. Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		561,685.58
	1. Direct State Aid Paid By State	(V-B1)	561,685.58	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		116,327.25
D.	At Risk Student	(V-D)		8,118.39
E.	Indian Education For All	(V-E)		3,932.35
F.	American Indian Achievement Gap	(V-F)		6,723.00
G.	Data For Achievement	(V-G)		3,764.95
H.	Special Education Allowable Cost Payment	(V-H)		22,904.00
I.	Remaining Fund Balance Available	(V-I)		117.26
J.	Non-Levy Revenue and Funding Sources	(V-J)		11,715.79
	1. Actual Non-Levy Revenue	(V-J1)	3,435.58	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	8,280.21	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		443,950.49
	1. State - Guaranteed Tax Base Aid	(V-L1)	404,047.35	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	39,903.14	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,179,239.06

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		19.50
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
	1. District Property Tax Levy Mills	(V-U1)	0.00	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		19.50

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

24 Lake

1205 Charlo Elem

Submit ID: 1205-20450917

01 General Fund

Adopted Budget	0001	1,179,239.06

Budget Uses

Expenditure Budget	0002	1,179,239.06
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	117.26
Direct State Aid	3110	561,685.58
Quality Educator	3111	116,327.25
At Risk Student	3112	8,118.39
Indian Education For All	3113	3,932.35
American Indian Achievement Gap	3114	6,723.00
State Special Education Allowable Cost Payment to Districts	3115	22,904.00
Data For Achievement	3116	3,764.95
State - Guaranteed Tax Base Aid	3120	404,047.35

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,435.58
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	8,280.21
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	39,903.14		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	39,903.14
Total Estimated Revenues to Fund Adopted Budget			0004	1,179,239.06
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	140,000.00

Budget Uses

Expenditure Budget	0002	140,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	14,392.84
Contingency	0006	1,439.28
Over-Schedule	0011	124,167.88
Fund Balance for Budget	TFS48	36,221.63
Operating Reserve	0961	28,000.00
Unreserved Fund Balance Reappropriated	0970	8,221.63

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	3,958.03
State - On-Schedule Transportation Reimbursement	3210	11,874.09
District Tax Levy	1110	115,946.25
District Mills	999	56.75
Total Estimated Revenues to Fund Adopted Budget	0004	140,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	249,879.75

Budget Uses

Expenditure Budget	0002	249,879.75
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	205,937.99
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	205,937.99
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	43,941.76
District Mills	999	21.51
Total Estimated Revenues to Fund Adopted Budget	0004	249,879.75

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2021 Bluebird	2022	51,400.00	30,840.00	10,280.00	10,280.00
2022 BLUEBIRD	2022	51,625.00	30,975.00	10,325.00	10,325.00
2020 MICRO BIRD	2021	30,050.00	24,040.00	6,010.00	6,010.00
2019 3000 RE INTERGRATED	2018	71,403.03	76,403.05	14,280.61	14,280.61
2016 interntional	2016	46,820.50	67,184.60	9,364.10	3,046.15
2011 IC CORP BUS	2013	48,500.00	72,750.00	N/A	NA
2014 INTERNATIONAL	2013	59,680.50	89,520.75	N/A	NA
209 INTL	2008	44,220.87	66,331.31	N/A	NA
210 International	2006	45,650.00	68,475.00	N/A	NA
8872 Bluebird	2003	33,579.00	50,368.50	N/A	NA
6808 Thomas	2001	33,320.20	49,980.30	N/A	NA
3746 INT 97	1998	33,382.95	50,074.43	N/A	NA
7143 INTL	1988	21,765.00	32,647.50	N/A	NA
Total					43,941.76

13 Tuition Fund

Adopted Budget	0001	7,005.25

Budget Uses

Expenditure Budget	0002	7,005.25
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	7,005.25
District Mills	999	3.43
Total Estimated Revenues to Fund Adopted Budget	0004	7,005.25
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

24 Lake

1205 Charlo Elem

Submit ID: 1205-20450917

14 Retirement Fund

Adopted Budget	0001	195,468.00

Budget Uses

Expenditure Budget	0002	195,468.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	97,681.26
Operating Reserve	0961	39,093.60
Unreserved Fund Balance Reappropriated	0970	58,587.66

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	136,880.34
Total Estimated Revenues to Fund Adopted Budget	0004	195,468.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

24 Lake

1205 Charlo Elem

Submit ID: 1205-20450917

17 Adult Education Fund

Adopted Budget	0001	947.21

Budget Uses

Expenditure Budget	0002	947.21
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	947.21
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	947.21

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	947.21
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	16,909.39

Budget Uses

Expenditure Budget	0002	16,909.39
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	15,897.31
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	15,897.31
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,012.08
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	16,909.39
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	29.72

Budget Uses

Expenditure Budget	0002	29.72
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	29.72
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	29.72

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	29.72
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
24 Lake

1205 Charlo Elem

Submit ID: 1205-20450917

50 Debt Service Fund
24-1205

Taxable Value		2,043,086.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	814.05
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	814.05
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	814.05

Budget Report
FY 2026

24 Lake

1205 Charlo Elem

Submit ID: 1205-20450917

61 Building Reserve Fund

Adopted Budget		0001	191,156.26

Budget Uses

Expenditure Budget		0002	191,156.26
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	132,296.26
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	132,296.26
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	43,860.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	15,000.00	
District Tax Levy		1110	15,000.00
District Mills		999	7.34
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	7.34
Total Estimated Revenues to Fund Adopted Budget		0004	191,156.26

Budget Report
FY 2026

24 Lake

1206 Charlo H S

Submit ID: 1206-17025131

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	83	2,650,271

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

Joint District Distribution:

(Used for county calculations)

Located - 24 Lake	N/A	67	2,040,104
Non-located - 45 Sanders	N/A	16	610,167

The final budget is approved as set forth in this document.

Certification

District Clerk: Sara Vaughan

(Signature) (Date)

Chairperson, School Trustees: Daniel Cahoon

(Signature) (Date)

County Superintendent: Carolyn Hall

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

24 Lake

1206 Charlo H S

Submit ID: 1206-17025131

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	940,981.93	83,795.66	10%	8.91%	0.00	908,173.92	32,808.01	12.42
10 Transportation	140,000.00	25,516.52	20%	18.23%	0.00	15,832.12	124,167.88	46.85
11 Bus Depreciation Reserve	207,900.31	0.00	N/A	0.00%	163,958.55	0.00	43,941.76	16.58
13 Tuition	8,093.00		N/A		3,714.48	0.00	4,378.52	1.65
14 Retirement	125,420.00	25,084.00	20%	20.00%	33,988.42	91,431.58		
17 Adult Education	5,291.15	0.00	35%	0.00%	5,291.15	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	16,248.81	0.00	N/A	0.00%	15,441.21	807.60	0.00	0.00
29 Flexibility	16.36	0.00	N/A	0.00%	16.36	0.00	0.00	0.00
61 Building Reserve	94,141.55	0.00	N/A	0.00%	44,366.55	37,775.00	12,000.00	4.53
Total of All Funds	1,538,093.11	134,396.18			266,776.72	1,054,020.22	217,296.17	82.03

50 Debt Service Tax Jurisdiction								
24-1206	0.00	0.00	20-9-438	0.00%	912.79	0.00	0.00	0.00

Budget Report
FY 2026

24 Lake

1206 Charlo H S

Submit ID: 1206-17025131

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 CHARLO HS 9-12 83 *

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

A.	Direct State Aid	(I-A)	470,695.69
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	65,256.75
D.	At Risk Student	(I-D)	3,881.72
E.	Indian Education For All	(I-E)	2,105.71
F.	American Indian Achievement Gap	(I-F)	3,984.00
G.	Data For Achievement	(I-G)	2,016.07
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	13,988.80
I.	State Special Education Related-Services Payment To Coop	(I-I)	4,362.40
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	25,118.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	85
B.	BASE Budget Limit	(II-B)	890,481.46
C.	Maximum Budget Limit	(II-C)	1,108,957.13
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	890,481.46

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	940,981.93
H.	Maximum Budget Limit	(II-H)	1,182,010.08
I.	Highest Budget Without a Vote	(II-I)	940,981.93
J.	Highest Budget	(II-J)	1,182,010.08
K.	Highest Voted Amount	(II-K)	241,028.15
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	940,981.93

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

A.	Operating Reserve (961)	(III-A)		83,795.66
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		83,795.66

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		940,981.93
	1. BASE Budget Limit	(V-A1)	940,981.93	
	2. Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		470,695.69
	1. Direct State Aid Paid By State	(V-B1)	470,695.69	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		65,256.75
D.	At Risk Student	(V-D)		3,881.72
E.	Indian Education For All	(V-E)		2,105.71
F.	American Indian Achievement Gap	(V-F)		3,984.00
G.	Data For Achievement	(V-G)		2,016.07
H.	Special Education Allowable Cost Payment	(V-H)		13,988.80
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		5,393.92
	1. Actual Non-Levy Revenue	(V-J1)	2,350.08	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	3,043.84	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		373,659.27
	1. State - Guaranteed Tax Base Aid	(V-L1)	340,851.26	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	32,808.01	
M.	**Subtotal of BASE Budget Revenue	(V-M)		940,981.93

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		12.42
U.	Over-BASE Mills	(V-U)		0.00
	1. District Property Tax Levy Mills	(V-U1)	0.00	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		12.42

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

24 Lake

1206 Charlo H S

Submit ID: 1206-17025131

01 General Fund

Adopted Budget	0001	940,981.93

Budget Uses

Expenditure Budget	0002	940,981.93
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	470,695.69
Quality Educator	3111	65,256.75
At Risk Student	3112	3,881.72
Indian Education For All	3113	2,105.71
American Indian Achievement Gap	3114	3,984.00
State Special Education Allowable Cost Payment to Districts	3115	13,988.80
Data For Achievement	3116	2,016.07
State - Guaranteed Tax Base Aid	3120	340,851.26

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,350.08
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	3,043.84
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	32,808.01		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	32,808.01
Total Estimated Revenues to Fund Adopted Budget			0004	940,981.93
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	140,000.00

Budget Uses

Expenditure Budget	0002	140,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	14,392.84
Contingency	0006	1,439.28
Over-Schedule	0011	124,167.88
Fund Balance for Budget	TFS48	25,516.52
Operating Reserve	0961	25,516.52
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	3,958.03
State - On-Schedule Transportation Reimbursement	3210	11,874.09
District Tax Levy	1110	124,167.88
District Mills	999	46.85
Total Estimated Revenues to Fund Adopted Budget	0004	140,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

24 Lake

1206 Charlo H S

Submit ID: 1206-17025131

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	207,900.31

Budget Uses

Expenditure Budget	0002	207,900.31
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	163,958.55
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	163,958.55
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	43,941.76
District Mills	999	16.58
Total Estimated Revenues to Fund Adopted Budget	0004	207,900.31

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2021 BLUEBIRD	2022	51,625.00	30,975.00	10,325.00	10,325.00
2022 BLUEBIRD	2022	51,400.00	30,840.00	10,280.00	10,280.00
2020 MICRO BIRD	2021	30,050.00	24,040.00	6,010.00	6,010.00
2019 3000 RE Intergrated	2018	71,403.03	76,403.05	14,280.61	14,280.61
2016 INTERNATIONAL	2016	46,820.50	67,184.60	9,364.10	3,046.15
2011 IC CORP	2013	48,500.00	72,750.00	N/A	NA
2014 INTERNATIONAL	2013	59,680.50	89,520.75	N/A	NA
2009 INT	2008	44,220.87	66,331.31	N/A	NA
210 International	2006	45,650.00	68,475.00	N/A	NA
8872 Bluebird	2003	33,579.00	50,368.50	N/A	NA
6808 THOMAS	2001	33,320.20	49,980.30	N/A	NA
3746 INTL 97	1998	33,382.95	50,074.43	N/A	NA
7143 INTL	1988	21,765.00	32,647.50	N/A	NA
Total					43,941.76

Budget Report
FY 2026

24 Lake

1206 Charlo H S

Submit ID: 1206-17025131

13 Tuition Fund

Adopted Budget	0001	8,093.00

Budget Uses

Expenditure Budget	0002	8,093.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,714.48
Unreserved Fund Balance Reappropriated	0970	3,714.48

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	4,378.52
District Mills	999	1.65
Total Estimated Revenues to Fund Adopted Budget	0004	8,093.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

24 Lake

1206 Charlo H S

Submit ID: 1206-17025131

14 Retirement Fund

Adopted Budget	0001	125,420.00

Budget Uses

Expenditure Budget	0002	125,420.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	59,072.42
Operating Reserve	0961	25,084.00
Unreserved Fund Balance Reappropriated	0970	33,988.42

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	91,431.58
Total Estimated Revenues to Fund Adopted Budget	0004	125,420.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

24 Lake

1206 Charlo H S

Submit ID: 1206-17025131

17 Adult Education Fund

Adopted Budget	0001	5,291.15

Budget Uses

Expenditure Budget	0002	5,291.15
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,291.15
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,291.15

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,291.15
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	16,248.81

Budget Uses

Expenditure Budget	0002	16,248.81
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	15,441.21
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	15,441.21
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	807.60
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	16,248.81
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	16.36

Budget Uses

Expenditure Budget	0002	16.36
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	16.36
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	16.36

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	16.36
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

24 Lake

1206 Charlo H S

Submit ID: 1206-17025131

50 Debt Service Fund

24-1206

Taxable Value		2,650,271.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	912.79
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	912.79
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	912.79

Budget Report
FY 2026

24 Lake

1206 Charlo H S

Submit ID: 1206-17025131

61 Building Reserve Fund

Adopted Budget		0001	94,141.55

Budget Uses

Expenditure Budget		0002	94,141.55
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	44,366.55
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	44,366.55
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	37,775.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	12,000.00	
District Tax Levy		1110	12,000.00
District Mills		999	4.53
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	4.53
Total Estimated Revenues to Fund Adopted Budget		0004	94,141.55

Budget Report
FY 2026

26 Liberty

Submit ID: 1236-04771234

1236 Chester-Joplin-Inverness El

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 202	N/A	10,306,867

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

Joint District Distribution:

(Used for county calculations)

Located - 26 Liberty	194	N/A	8,699,675
Non-located - 21 Hill	8	N/A	1,607,192

The final budget is approved as set forth in this document.

Certification

District Clerk: Lacee Lalum

(Signature) (Date)

Chairperson, School Trustees: Devin Grammar

(Signature) (Date)

County Superintendent: Kathy Armstrong

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

26 Liberty

Submit ID: 1236-04771234

1236 Chester-Joplin-Inverness El

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,873,775.09	151,288.64	10%	8.07%	0.00	1,316,094.39	557,680.70	54.11
10 Transportation	245,814.00	44,130.39	20%	17.95%	0.00	52,362.20	193,451.80	18.77
11 Bus Depreciation Reserve	55,378.58	0.00	N/A	0.00%	40,455.58	0.00	14,923.00	1.45
13 Tuition	21,000.00		N/A		0.00	0.00	21,000.00	2.04
14 Retirement	205,000.00	41,000.00	20%	20.00%	34,825.81	170,174.19		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	41,260.74	0.00	N/A	0.00%	9,910.64	1,350.10	30,000.00	2.91
29 Flexibility	165,232.41	0.00	N/A	0.00%	165,232.41	0.00	0.00	0.00
61 Building Reserve	156,832.20	0.00	N/A	0.00%	92,682.20	45,130.00	19,020.00	1.85
Total of All Funds	2,764,293.02	236,419.03			343,106.64	1,585,110.88	836,075.50	81.13

50 Debt Service								
Tax Jurisdiction								
Jurisdiction 48-1J	127,250.00	50,000.00	20-9-438	39.29%	46,387.50	0.00	80,862.50	7.85

Budget Report
FY 2026

26 Liberty **Submit ID: 1236-04771234**

1236 Chester-Joplin-Inverness El

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	CHESTER-JPLN-INVRNSS K-6	141	*
E4	SAGE CREEK K-8	7	*
E5	HI LINE COLONY K-8	16	*
M1	CHESTER-JPLN-INVRNSS 7-8	38	*

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

A.	Direct State Aid	(I-A)	752,166.14
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	159,491.28
D.	At Risk Student	(I-D)	8,745.80
E.	Indian Education For All	(I-E)	5,124.74
F.	American Indian Achievement Gap	(I-F)	498.00
G.	Data For Achievement	(I-G)	4,906.58
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	31,411.20
I.	State Special Education Related-Services Payment To Coop	(I-I)	10,469.76
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	14,083.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	210
B.	BASE Budget Limit	(II-B)	1,486,954.61
C.	Maximum Budget Limit	(II-C)	1,850,810.25
D.	Over-BASE Levy As Submitted on Budget	(II-D)	300,686.47
E.	Adopted Budget	(II-E)	1,787,641.08

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,573,088.62
H.	Maximum Budget Limit	(II-H)	1,934,756.86
I.	Highest Budget Without a Vote	(II-I)	1,873,775.09
J.	Highest Budget	(II-J)	1,934,756.86
K.	Highest Voted Amount	(II-K)	60,981.77
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,873,775.09

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

A.	Operating Reserve (961)	(III-A)		151,288.64
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		151,288.64

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,873,775.09
	1. BASE Budget Limit	(V-A1)	1,573,088.62	
	2. Over-BASE Budget	(V-A2)	300,686.47	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		752,166.14
	1. Direct State Aid Paid By State	(V-B1)	752,166.14	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		159,491.28
D.	At Risk Student	(V-D)		8,745.80
E.	Indian Education For All	(V-E)		5,124.74
F.	American Indian Achievement Gap	(V-F)		498.00
G.	Data For Achievement	(V-G)		4,906.58
H.	Special Education Allowable Cost Payment	(V-H)		31,411.20
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,520.63
	1. Actual Non-Levy Revenue	(V-J1)	2,520.63	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		608,224.25
	1. State - Guaranteed Tax Base Aid	(V-L1)	351,230.02	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	256,994.23	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,573,088.62

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		300,686.47
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		300,686.47

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		24.94
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		29.17
	1. District Property Tax Levy Mills	(V-U1)	29.17	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		54.11

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

26 Liberty

Submit ID: 1236-04771234

1236 Chester-Joplin-Inverness El

01 General Fund

Adopted Budget	0001	1,873,775.09

Budget Uses

Expenditure Budget	0002	1,873,775.09
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	752,166.14
Quality Educator	3111	159,491.28
At Risk Student	3112	8,745.80
Indian Education For All	3113	5,124.74
American Indian Achievement Gap	3114	498.00
State Special Education Allowable Cost Payment to Districts	3115	31,411.20
Data For Achievement	3116	4,906.58
State - Guaranteed Tax Base Aid	3120	351,230.02

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,514.63
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	6.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	256,994.23		
Over-BASE Levy	1110(c)	300,686.47		
District Tax Levy			1110	557,680.70
Total Estimated Revenues to Fund Adopted Budget			0004	1,873,775.09
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2026

26 Liberty

Submit ID: 1236-04771234

1236 Chester-Joplin-Inverness El

10 Transportation Fund

Adopted Budget	0001	245,814.00

Budget Uses

Expenditure Budget	0002	245,814.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	47,602.01
Contingency	0006	4,760.20
Over-Schedule	0011	193,451.79
Fund Balance for Budget	TFS48	44,130.39
Operating Reserve	0961	44,130.39
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	13,090.55
State - On-Schedule Transportation Reimbursement	3210	39,271.65
District Tax Levy	1110	193,451.80
District Mills	999	18.77
Total Estimated Revenues to Fund Adopted Budget	0004	245,814.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

26 Liberty

Submit ID: 1236-04771234

1236 Chester-Joplin-Inverness El

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	55,378.58

Budget Uses

Expenditure Budget	0002	55,378.58
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	40,455.58
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	40,455.58
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	14,923.00
District Mills	999	1.45
Total Estimated Revenues to Fund Adopted Budget	0004	55,378.58

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2026 Blue Bird Bus	2025	55,615.00	0.00	11,123.00	11,123.00
2019 Ford Micro Bird 16 PX	2019	19,000.00	22,800.00	3,800.00	3,800.00
2015 ALL AMERICAN T3RE/4600 BLUEBIRD BUS	2014	55,000.00	82,500.00	N/A	NA
BLUEBIRD BUS	2006	8,000.00	12,000.00	N/A	NA
Total					14,923.00

13 Tuition Fund

Adopted Budget	0001	21,000.00

Budget Uses

Expenditure Budget	0002	21,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	21,000.00
District Mills	999	2.04
Total Estimated Revenues to Fund Adopted Budget	0004	21,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	205,000.00

Budget Uses

Expenditure Budget	0002	205,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	75,825.81
Operating Reserve	0961	41,000.00
Unreserved Fund Balance Reappropriated	0970	34,825.81

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	170,174.19
Total Estimated Revenues to Fund Adopted Budget	0004	205,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	41,260.74

Budget Uses

Expenditure Budget	0002	41,260.74
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	9,910.64
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	9,910.64
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,350.10
District Tax Levy	1110	30,000.00
District Mills	999	2.91
Total Estimated Revenues to Fund Adopted Budget	0004	41,260.74
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	165,232.41

Budget Uses

Expenditure Budget	0002	165,232.41
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	165,232.41
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	165,232.41

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	165,232.41
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

26 Liberty

Submit ID: 1236-04771234

1236 Chester-Joplin-Inverness El

50 Debt Service Fund

Jurisdiction 48-1J

Taxable Value		10,306,867.00
Adopted Budget	0001	127,250.00

Budget Uses

Expenditure Budget	0002	127,250.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	96,387.50
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	50,000.00
Unreserved Fund Balance Reappropriated	0970	46,387.50
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	80,862.50
Jurisdiction Mills	999	7.85
Total Estimated Revenues to Fund Adopted Budget	0004	127,250.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
Elementary Bond	08/31/2023	06/30/2028	550,000.00	235,000.00	110,000.00	17,250.00	0.00
Total Bond Requirements							127,250.00
Total Debt Service Requirements						0002	127,250.00

Budget Report
FY 2026

26 Liberty

Submit ID: 1236-04771234

1236 Chester-Joplin-Inverness El

61 Building Reserve Fund

Adopted Budget		0001	156,832.20

Budget Uses

Expenditure Budget		0002	156,832.20
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	92,682.20
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	92,682.20
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	45,130.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	19,020.00	
District Tax Levy		1110	19,020.00
District Mills		999	1.85
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.85
Total Estimated Revenues to Fund Adopted Budget		0004	156,832.20

Budget Report
FY 2026

26 Liberty

Submit ID: 1237-39969269

1237 Chester-Joplin-Inverness HS

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	63	10,464,816

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

Joint District Distribution:

(Used for county calculations)

Located - 26 Liberty	N/A	62	8,857,624
Non-located - 21 Hill	N/A	1	1,607,192

The final budget is approved as set forth in this document.

Certification

District Clerk: Lacee Lalum

(Signature) (Date)

Chairperson, School Trustees: Devin Grammar

(Signature) (Date)

County Superintendent: Kathy Armstrong

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

26 Liberty

Submit ID: 1237-39969269

1237 Chester-Joplin-Inverness HS

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	984,763.07	91,562.19	10%	9.30%	0.00	635,881.75	348,881.32	33.35
10 Transportation	245,471.61	43,471.61	20%	17.71%	0.00	50,518.60	194,953.01	18.63
11 Bus Depreciation Reserve	173,987.34	0.00	N/A	0.00%	123,470.34	0.00	50,517.00	4.83
13 Tuition	28,900.00		N/A		0.00	0.00	28,900.00	2.76
14 Retirement	112,000.00	22,400.00	20%	20.00%	24,575.65	87,424.35		
17 Adult Education	6,290.82	0.00	35%	0.00%	6,290.82	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	36,332.11	0.00	N/A	0.00%	5,659.26	672.85	30,000.00	2.87
29 Flexibility	99,759.29	0.00	N/A	0.00%	99,759.29	0.00	0.00	0.00
61 Building Reserve	90,060.26	0.00	N/A	0.00%	42,585.26	37,980.00	9,495.00	0.91
Total of All Funds	1,777,564.50	157,433.80			302,340.62	812,477.55	662,746.33	63.35

50 Debt Service **Tax Jurisdiction**								
Jurisdiction 48-2J	127,250.00	50,000.00	20-9-438	39.29%	45,780.65	0.00	81,469.35	7.79

Budget Report
FY 2026

26 Liberty

Submit ID: 1237-39969269

1237 Chester-Joplin-Inverness HS

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 CHESTER-JPLN-INVRNS 9-12 63 *

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

A.	Direct State Aid	(I-A)	396,665.79
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	53,491.62
D.	At Risk Student	(I-D)	2,897.16
E.	Indian Education For All	(I-E)	1,598.31
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	1,530.27
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	9,488.80
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,162.74
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	11,971.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	65
B.	BASE Budget Limit	(II-B)	747,765.43
C.	Maximum Budget Limit	(II-C)	931,548.86
D.	Over-BASE Levy As Submitted on Budget	(II-D)	202,568.61
E.	Adopted Budget	(II-E)	950,334.04

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	783,983.18
H.	Maximum Budget Limit	(II-H)	969,053.20
I.	Highest Budget Without a Vote	(II-I)	984,763.07
J.	Highest Budget	(II-J)	984,763.07
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	984,763.07

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

A.	Operating Reserve (961)	(III-A)		91,562.19
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		91,562.19

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		984,763.07
	1. BASE Budget Limit	(V-A1)	783,983.18	
	2. Over-BASE Budget	(V-A2)	200,779.89	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		396,665.79
	1. Direct State Aid Paid By State	(V-B1)	396,665.79	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		53,491.62
D.	At Risk Student	(V-D)		2,897.16
E.	Indian Education For All	(V-E)		1,598.31
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		1,530.27
H.	Special Education Allowable Cost Payment	(V-H)		9,488.80
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		700.44
	1. Actual Non-Levy Revenue	(V-J1)	700.44	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		317,610.79
	1. State - Guaranteed Tax Base Aid	(V-L1)	169,509.36	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	148,101.43	
M.	**Subtotal of BASE Budget Revenue	(V-M)		783,983.18

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		200,779.89
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		200,779.89

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		14.16
U.	Over-BASE Mills	(V-U)		19.19
	1. District Property Tax Levy Mills	(V-U1)	19.19	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		33.35

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
26 Liberty

Submit ID: 1237-39969269

1237 Chester-Joplin-Inverness HS

01 General Fund

Adopted Budget	0001	984,763.07

Budget Uses

Expenditure Budget	0002	984,763.07
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	396,665.79
Quality Educator	3111	53,491.62
At Risk Student	3112	2,897.16
Indian Education For All	3113	1,598.31
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	9,488.80
Data For Achievement	3116	1,530.27
State - Guaranteed Tax Base Aid	3120	169,509.36

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	700.44
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	148,101.43		
Over-BASE Levy	1110(c)	200,779.89		
District Tax Levy			1110	348,881.32
Total Estimated Revenues to Fund Adopted Budget			0004	984,763.07
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2026
26 Liberty

Submit ID: 1237-39969269

1237 Chester-Joplin-Inverness HS

10 Transportation Fund

Adopted Budget	0001	245,471.61

Budget Uses

Expenditure Budget	0002	245,471.61
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	45,926.00
Contingency	0006	4,592.60
Over-Schedule	0011	194,953.01
Fund Balance for Budget	TFS48	43,471.61
Operating Reserve	0961	43,471.61
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	12,629.65
State - On-Schedule Transportation Reimbursement	3210	37,888.95
District Tax Levy	1110	194,953.01
District Mills	999	18.63
Total Estimated Revenues to Fund Adopted Budget	0004	245,471.61
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

26 Liberty

Submit ID: 1237-39969269

1237 Chester-Joplin-Inverness HS

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	173,987.34

Budget Uses

Expenditure Budget	0002	173,987.34
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	123,470.34
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	123,470.34
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	50,517.00
District Mills	999	4.83
Total Estimated Revenues to Fund Adopted Budget	0004	173,987.34

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2026 Bluebird Bus	2025	195,585.00	0.00	39,117.00	39,117.00
2019 Ford Micro Bird 16 PX	2019	57,000.00	68,400.00	11,400.00	11,400.00
2015 T3RE/4600 All American Bluebird Activity Bus	2014	111,900.00	167,850.00	N/A	NA
Total					50,517.00

13 Tuition Fund

Adopted Budget	0001	28,900.00

Budget Uses

Expenditure Budget	0002	28,900.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	28,900.00
District Mills	999	2.76
Total Estimated Revenues to Fund Adopted Budget	0004	28,900.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	112,000.00

Budget Uses

Expenditure Budget	0002	112,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	46,975.65
Operating Reserve	0961	22,400.00
Unreserved Fund Balance Reappropriated	0970	24,575.65

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	87,424.35
Total Estimated Revenues to Fund Adopted Budget	0004	112,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	6,290.82

Budget Uses

Expenditure Budget	0002	6,290.82
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,290.82
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,290.82

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,290.82
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	36,332.11

Budget Uses

Expenditure Budget	0002	36,332.11
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	5,659.26
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,659.26
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	672.85
District Tax Levy	1110	30,000.00
District Mills	999	2.87
Total Estimated Revenues to Fund Adopted Budget	0004	36,332.11
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	99,759.29

Budget Uses

Expenditure Budget	0002	99,759.29
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	99,759.29
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	99,759.29

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	99,759.29
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

26 Liberty

Submit ID: 1237-39969269

1237 Chester-Joplin-Inverness HS

50 Debt Service Fund

Jurisdiction 48-2J

Taxable Value		10,464,816.00
Adopted Budget	0001	127,250.00

Budget Uses

Expenditure Budget	0002	127,250.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	95,780.65
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	50,000.00
Unreserved Fund Balance Reappropriated	0970	45,780.65
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	81,469.35
Jurisdiction Mills	999	7.79
Total Estimated Revenues to Fund Adopted Budget	0004	127,250.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
High School Bond	08/31/2023	06/30/2028	550,000.00	235,000.00	110,000.00	17,250.00	0.00
Total Bond Requirements							127,250.00
Total Debt Service Requirements						0002	127,250.00

Budget Report
FY 2026

26 Liberty

Submit ID: 1237-39969269

1237 Chester-Joplin-Inverness HS

61 Building Reserve Fund

Adopted Budget		0001	90,060.26

Budget Uses

Expenditure Budget		0002	90,060.26
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	42,585.26
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	42,585.26
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	37,980.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	9,495.00	
District Tax Levy		1110	9,495.00
District Mills		999	0.91
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.91
Total Estimated Revenues to Fund Adopted Budget		0004	90,060.26

Budget Report
FY 2026

03 Blaine

0028 Chinook Elem

Submit ID: 0028-78554741

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 225	N/A	4,501,904

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Amanda Miller

(Signature) (Date)

Chairperson, School Trustees: Kevin Elias

(Signature) (Date)

County Superintendent: Kendall Harwood

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

03 Blaine

0028 Chinook Elem

Submit ID: 0028-78554741

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,184,414.30	215,000.00	10%	9.84%	49,469.17	1,598,023.24	536,921.89	119.27
10 Transportation	225,000.00	45,000.00	20%	20.00%	39,144.90	43,873.60	141,981.50	31.54
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	61,000.00		N/A		30,095.41	0.00	30,904.59	6.86
14 Retirement	350,000.00	70,000.00	20%	20.00%	64,900.65	285,099.35		
17 Adult Education	18,741.00	4,900.00	35%	26.15%	9,759.40	0.00	8,981.60	2.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	87,993.59	25,000.00	N/A	28.41%	26,525.97	1,467.62	60,000.00	13.33
29 Flexibility	80,019.08	50,000.00	N/A	62.49%	51,019.08	29,000.00	0.00	0.00
61 Building Reserve	148,070.14	25,000.00	N/A	16.88%	78,045.14	56,525.00	13,500.00	3.00
Total of All Funds	3,155,238.11	434,900.00			348,959.72	2,013,988.81	792,289.58	176.00

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

Budget Report
FY 2026

03 Blaine

0028 Chinook Elem

Submit ID: 0028-78554741

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	CHINOOK K-6	157 *
E2	HARTLAND K-8	7 *
M1	CHINOOK 7-8	61 *

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

A.	Direct State Aid	(I-A)	810,072.45
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	162,215.04
D.	At Risk Student	(I-D)	9,347.81
E.	Indian Education For All	(I-E)	1,116.02
F.	American Indian Achievement Gap	(I-F)	8,466.00
G.	Data For Achievement	(I-G)	5,465.25
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	49,215.47
I.	State Special Education Related-Services Payment To Coop	(I-I)	11,778.48
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	22,370.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	235
B.	BASE Budget Limit	(II-B)	1,633,051.34
C.	Maximum Budget Limit	(II-C)	2,025,048.47
D.	Over-BASE Levy As Submitted on Budget	(II-D)	479,346.66
E.	Adopted Budget	(II-E)	2,112,398.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	90%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,710,017.25
H.	Maximum Budget Limit	(II-H)	2,102,962.75
I.	Highest Budget Without a Vote	(II-I)	2,184,414.30
J.	Highest Budget	(II-J)	2,184,414.30
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,184,414.30

Budget Report
FY 2026

03 Blaine

0028 Chinook Elem

Submit ID: 0028-78554741

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

A.	Operating Reserve (961)	(III-A)		215,000.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		49,469.17
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	49,469.17	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		264,469.17

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,184,414.30
1.	BASE Budget Limit	(V-A1)	1,710,017.25	
2.	Over-BASE Budget	(V-A2)	474,397.05	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		810,072.45
1.	Direct State Aid Paid By State	(V-B1)	810,072.45	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		162,215.04
D.	At Risk Student	(V-D)		9,347.81
E.	Indian Education For All	(V-E)		1,116.02
F.	American Indian Achievement Gap	(V-F)		8,466.00
G.	Data For Achievement	(V-G)		5,465.25
H.	Special Education Allowable Cost Payment	(V-H)		49,215.47
I.	Remaining Fund Balance Available	(V-I)		49,469.17
J.	Non-Levy Revenue and Funding Sources	(V-J)		47,905.40
1.	Actual Non-Levy Revenue	(V-J1)	8,945.91	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	38,959.49	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		566,744.64
1.	State - Guaranteed Tax Base Aid	(V-L1)	504,219.80	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	62,524.84	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,710,017.25

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		474,397.05
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		474,397.05

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		13.89
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		105.38
	1. District Property Tax Levy Mills	(V-U1)	105.38	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		119.27

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
03 Blaine
0028 Chinook Elem

Submit ID: 0028-78554741

01 General Fund

Adopted Budget	0001	2,184,414.30

Budget Uses

Expenditure Budget	0002	2,184,414.30
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	49,469.17
Direct State Aid	3110	810,072.45
Quality Educator	3111	162,215.04
At Risk Student	3112	9,347.81
Indian Education For All	3113	1,116.02
American Indian Achievement Gap	3114	8,466.00
State Special Education Allowable Cost Payment to Districts	3115	49,215.47
Data For Achievement	3116	5,465.25
State - Guaranteed Tax Base Aid	3120	504,219.80

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	8,334.36
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	611.55
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	38,959.49
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	62,524.84		
Over-BASE Levy	1110(c)	474,397.05		
District Tax Levy			1110	536,921.89
Total Estimated Revenues to Fund Adopted Budget			0004	2,184,414.30
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	225,000.00

Budget Uses

Expenditure Budget	0002	225,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	39,885.10
Contingency	0006	3,988.51
Over-Schedule	0011	181,126.39
Fund Balance for Budget	TFS48	84,144.90
Operating Reserve	0961	45,000.00
Unreserved Fund Balance Reappropriated	0970	39,144.90

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	10,968.40
State - On-Schedule Transportation Reimbursement	3210	32,905.20
District Tax Levy	1110	141,981.50
District Mills	999	31.54
Total Estimated Revenues to Fund Adopted Budget	0004	225,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	61,000.00

Budget Uses

Expenditure Budget	0002	61,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	30,095.41
Unreserved Fund Balance Reappropriated	0970	30,095.41

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	30,904.59
District Mills	999	6.86
Total Estimated Revenues to Fund Adopted Budget	0004	61,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
03 Blaine
0028 Chinook Elem

Submit ID: 0028-78554741

14 Retirement Fund

Adopted Budget	0001	350,000.00

Budget Uses

Expenditure Budget	0002	350,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	134,900.65
Operating Reserve	0961	70,000.00
Unreserved Fund Balance Reappropriated	0970	64,900.65

Estimated Funding Sources

Interest Earnings	1510	5,000.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	280,099.35
Total Estimated Revenues to Fund Adopted Budget	0004	350,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

03 Blaine

0028 Chinook Elem

Submit ID: 0028-78554741

17 Adult Education Fund

Adopted Budget	0001	18,741.00

Budget Uses

Expenditure Budget	0002	18,741.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	14,659.40
Operating Reserve	0961	4,900.00
Unreserved Fund Balance Reappropriated	0970	9,759.40

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	8,981.60
District Mills	999	2.00
Total Estimated Revenues to Fund Adopted Budget	0004	18,741.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	87,993.59

Budget Uses

Expenditure Budget	0002	87,993.59
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	51,525.97
Operating Reserve	0961	25,000.00
Unreserved Fund Balance Reappropriated	0970	26,525.97
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,467.62
District Tax Levy	1110	60,000.00
District Mills	999	13.33
Total Estimated Revenues to Fund Adopted Budget	0004	87,993.59
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

03 Blaine

0028 Chinook Elem

Submit ID: 0028-78554741

29 Flexibility Fund

Adopted Budget	0001	80,019.08

Budget Uses

Expenditure Budget	0002	80,019.08
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	101,019.08
Operating Reserve	0961	50,000.00
Unreserved Fund Balance Reappropriated	0970	51,019.08

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	4,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	25,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	80,019.08
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
03 Blaine
0028 Chinook Elem

Submit ID: 0028-78554741

61 Building Reserve Fund

Adopted Budget		0001	148,070.14

Budget Uses

Expenditure Budget		0002	148,070.14
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	103,045.14
Operating Reserve		0961	25,000.00
Unreserved Fund Balance Reappropriated		0970	78,045.14
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	3,000.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	53,525.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	13,500.00	
District Tax Levy		1110	13,500.00
District Mills		999	3.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.00
Total Estimated Revenues to Fund Adopted Budget		0004	148,070.14

Budget Report
FY 2026

03 Blaine

0029 Chinook H S

Submit ID: 0029-67074553

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	120	7,999,390

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Amanda Miller

(Signature) (Date)

Chairperson, School Trustees: Kevin Elias

(Signature) (Date)

County Superintendent: Kendall Harwood

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

03 Blaine

0029 Chinook H S

Submit ID: 0029-67074553

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,624,000.00	160,000.00	10%	9.85%	62,386.74	1,127,133.10	434,480.16	54.29
10 Transportation	275,000.00	50,000.00	20%	18.18%	85,793.21	69,830.52	119,376.27	14.92
11 Bus Depreciation Reserve	367,748.92	175,000.00	N/A	47.59%	190,429.68	20,917.68	156,401.56	19.55
13 Tuition	325,000.00		N/A		90,157.17	7,500.00	227,342.83	28.42
14 Retirement	300,000.00	60,000.00	20%	20.00%	103,801.49	196,198.51		
17 Adult Education	21,043.00	1,000.00	35%	4.75%	4,356.87	700.00	15,986.13	2.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	4,323.77	0.00	N/A	0.00%	2,708.79	1,614.98	0.00	0.00
29 Flexibility	159,373.06	0.00	N/A	0.00%	148,373.06	11,000.00	0.00	0.00
61 Building Reserve	95,977.86	168,000.00	N/A	175.04%	1,832.86	43,145.00	51,000.00	6.38
Total of All Funds	3,172,466.61	614,000.00			689,839.87	1,478,039.79	1,004,586.95	125.56

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

Budget Report
FY 2026

03 Blaine

0029 Chinook H S

Submit ID: 0029-67074553

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 CHINOOK HS 9-12 120 *

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

A.	Direct State Aid	(I-A)	607,415.34
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	82,620.72
D.	At Risk Student	(I-D)	4,571.10
E.	Indian Education For All	(I-E)	0.00
F.	American Indian Achievement Gap	(I-F)	3,984.00
G.	Data For Achievement	(I-G)	2,914.80
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	82,405.46
I.	State Special Education Related-Services Payment To Coop	(I-I)	6,434.54
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	28,398.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	123
B.	BASE Budget Limit	(II-B)	1,211,248.78
C.	Maximum Budget Limit	(II-C)	1,500,446.11
D.	Over-BASE Levy As Submitted on Budget	(II-D)	284,197.22
E.	Adopted Budget	(II-E)	1,500,446.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,299,128.88
H.	Maximum Budget Limit	(II-H)	1,624,207.08
I.	Highest Budget Without a Vote	(II-I)	1,624,207.08
J.	Highest Budget	(II-J)	1,624,207.08
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,624,000.00

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

A.	Operating Reserve (961)	(III-A)		160,000.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		62,386.74
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	62,386.74	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		222,386.74

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,624,000.00
1.	BASE Budget Limit	(V-A1)	1,299,128.88	
2.	Over-BASE Budget	(V-A2)	324,871.12	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		607,415.34
1.	Direct State Aid Paid By State	(V-B1)	607,415.34	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		82,620.72
D.	At Risk Student	(V-D)		4,571.10
E.	Indian Education For All	(V-E)		0.00
F.	American Indian Achievement Gap	(V-F)		3,984.00
G.	Data For Achievement	(V-G)		2,914.80
H.	Special Education Allowable Cost Payment	(V-H)		82,405.46
I.	Remaining Fund Balance Available	(V-I)		62,386.74
J.	Non-Levy Revenue and Funding Sources	(V-J)		9,545.18
1.	Actual Non-Levy Revenue	(V-J1)	8,405.02	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	1,140.16	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		443,285.54
1.	State - Guaranteed Tax Base Aid	(V-L1)	333,676.50	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	109,609.04	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,299,128.88

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		324,871.12
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		324,871.12

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		13.68
U.	Over-BASE Mills	(V-U)		40.61
	1. District Property Tax Levy Mills	(V-U1)	40.61	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		54.29

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
03 Blaine
0029 Chinook H S

Submit ID: 0029-67074553

01 General Fund

Adopted Budget	0001	1,624,000.00

Budget Uses

Expenditure Budget	0002	1,624,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	62,386.74
Direct State Aid	3110	607,415.34
Quality Educator	3111	82,620.72
At Risk Student	3112	4,571.10
Indian Education For All	3113	0.00
American Indian Achievement Gap	3114	3,984.00
State Special Education Allowable Cost Payment to Districts	3115	82,405.46
Data For Achievement	3116	2,914.80
State - Guaranteed Tax Base Aid	3120	333,676.50

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	8,066.52
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	338.50
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	1,140.16
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	109,609.04		
Over-BASE Levy	1110(c)	324,871.12		
District Tax Levy			1110	434,480.16
Total Estimated Revenues to Fund Adopted Budget			0004	1,624,000.00
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	275,000.00

Budget Uses

Expenditure Budget	0002	275,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	58,195.02
Contingency	0006	5,819.50
Over-Schedule	0011	210,985.48
Fund Balance for Budget	TFS48	135,793.21
Operating Reserve	0961	50,000.00
Unreserved Fund Balance Reappropriated	0970	85,793.21

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	5,816.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	16,003.63
State - On-Schedule Transportation Reimbursement	3210	48,010.89
District Tax Levy	1110	119,376.27
District Mills	999	14.92
Total Estimated Revenues to Fund Adopted Budget	0004	275,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

03 Blaine

0029 Chinook H S

Submit ID: 0029-67074553

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	367,748.92

Budget Uses

Expenditure Budget	0002	367,748.92
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	365,429.68
Operating Reserve	0961	175,000.00
Unreserved Fund Balance Reappropriated	0970	190,429.68
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	20,917.68
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	156,401.56
District Mills	999	19.55
Total Estimated Revenues to Fund Adopted Budget	0004	367,748.92

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2011 IC CORPORATION	2025	3,255.00	0.00	651.00	651.00
2017 Buick Enclave Red	2024	22,600.00	4,520.00	4,520.00	4,520.00
2006 IC Model:CE Spare Route Bus	2023	10,000.00	4,000.00	2,000.00	2,000.00
2014 Bluebird 71 passengers	2023	45,625.00	18,250.00	9,125.00	9,125.00
2016 Ford Explorer	2023	20,000.00	8,000.00	4,000.00	4,000.00
2017 Ford Glaval	2023	58,900.00	23,560.00	11,780.00	11,780.00
2018 Bluebird - Route Bus	2023	69,900.00	13,980.00	13,980.00	13,980.00
2021 ECOACH XL	2022	307,900.00	184,740.00	61,580.00	61,580.00
2018 Ford Econoline E450	2019	82,828.00	99,393.00	16,565.60	16,565.60
2018 Freightliner M2 106 Medium	2019	160,999.80	193,189.80	32,199.96	32,199.96
2009 Blue Bird	2009	162,200.00	243,300.00	N/A	NA
Two-way Radios	2006	6,870.00	10,305.00	N/A	NA
1990 GMC	1990	37,230.00	59,584.00	N/A	0.00
Total					156,401.56

Budget Report
FY 2026
03 Blaine
0029 Chinook H S

Submit ID: 0029-67074553

13 Tuition Fund

Adopted Budget	0001	325,000.00

Budget Uses

Expenditure Budget	0002	325,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	90,157.17
Unreserved Fund Balance Reappropriated	0970	90,157.17

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	7,500.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	227,342.83
District Mills	999	28.42
Total Estimated Revenues to Fund Adopted Budget	0004	325,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	300,000.00

Budget Uses

Expenditure Budget	0002	300,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	163,801.49
Operating Reserve	0961	60,000.00
Unreserved Fund Balance Reappropriated	0970	103,801.49

Estimated Funding Sources

Interest Earnings	1510	6,928.76
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	189,269.75
Total Estimated Revenues to Fund Adopted Budget	0004	300,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

03 Blaine

0029 Chinook H S

Submit ID: 0029-67074553

17 Adult Education Fund

Adopted Budget	0001	21,043.00

Budget Uses

Expenditure Budget	0002	21,043.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,356.87
Operating Reserve	0961	1,000.00
Unreserved Fund Balance Reappropriated	0970	4,356.87

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	700.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	15,986.13
District Mills	999	2.00
Total Estimated Revenues to Fund Adopted Budget	0004	21,043.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
03 Blaine
0029 Chinook H S

Submit ID: 0029-67074553

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

03 Blaine

0029 Chinook H S

Submit ID: 0029-67074553

28 Technology Fund

Adopted Budget	0001	4,323.77

Budget Uses

Expenditure Budget	0002	4,323.77
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,708.79
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,708.79
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	500.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,114.98
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,323.77
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
03 Blaine
0029 Chinook H S

Submit ID: 0029-67074553

29 Flexibility Fund

Adopted Budget	0001	159,373.06

Budget Uses

Expenditure Budget	0002	159,373.06
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	148,373.06
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	148,373.06

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	10,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	159,373.06
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

03 Blaine

0029 Chinook H S

Submit ID: 0029-67074553

61 Building Reserve Fund

Adopted Budget	0001	95,977.86

Budget Uses

Expenditure Budget	0002	95,977.86
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	169,832.86
Operating Reserve	0961	168,000.00
Unreserved Fund Balance Reappropriated	0970	1,832.86
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	43,145.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	40,000.00	
Building Reserve Permissive Levy	1110(b)	11,000.00	
District Tax Levy		1110	51,000.00
District Mills		999	6.38
Building Reserve Voted Mills		0134	5.00
Building Reserve Permissive Mills		0135	1.38
Total Estimated Revenues to Fund Adopted Budget		0004	95,977.86

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/04/2021	200,000.00	5	612	120,000.00	40,000.00	40,000.00
Total						40,000.00

Budget Report
FY 2026

50 Teton

0883 Choteau Elem

Submit ID: 0883-75959398

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	308	N/A	8,329,835

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Patty Mellinger

(Signature) (Date)

Chairperson, School Trustees: Levi Hodgskiss

(Signature) (Date)

County Superintendent: Brook Durocher

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

50 Teton

0883 Choteau Elem

Submit ID: 0883-75959398

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,631,593.80	363,031.26	10%	13.80%	0.00	1,951,768.19	679,825.61	81.62
10 Transportation	263,194.25	52,638.85	20%	20.00%	90,971.27	82,986.76	89,236.22	10.71
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	54,940.43		N/A		15,519.76	0.00	39,420.67	4.73
14 Retirement	400,000.00	80,000.00	20%	20.00%	24,627.90	375,372.10		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	66,001.15	0.00	N/A	0.00%	19,182.08	1,819.07	45,000.00	5.40
29 Flexibility	42,944.06	0.00	N/A	0.00%	39,055.90	3,888.16	0.00	0.00
61 Building Reserve	93,842.66	0.00	N/A	0.00%	43,842.66	0.00	50,000.00	6.00
Total of All Funds	3,552,516.35	495,670.11			233,199.57	2,415,834.28	903,482.50	108.46

50 Debt Service Tax Jurisdiction								
009837	0.00	0.00	20-9-438	0.00%	394.25	0.00	0.00	0.00

Budget Report
FY 2026

50 Teton

0883 Choteau Elem

Submit ID: 0883-75959398

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	CHOTEAU K-6	242
M1	CHOTEAU 7-8	66

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

A.	Direct State Aid	(I-A)	1,026,422.54
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	176,772.02
D.	At Risk Student	(I-D)	10,695.10
E.	Indian Education For All	(I-E)	7,813.96
F.	American Indian Achievement Gap	(I-F)	2,490.00
G.	Data For Achievement	(I-G)	7,481.32
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	50,388.80
I.	State Special Education Related-Services Payment To Coop	(I-I)	16,795.24
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	26,482.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	330
B.	BASE Budget Limit	(II-B)	2,076,284.81
C.	Maximum Budget Limit	(II-C)	2,588,365.95
D.	Over-BASE Levy As Submitted on Budget	(II-D)	512,081.14
E.	Adopted Budget	(II-E)	2,588,365.95

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,119,512.66
H.	Maximum Budget Limit	(II-H)	2,627,453.57
I.	Highest Budget Without a Vote	(II-I)	2,631,593.80
J.	Highest Budget	(II-J)	2,681,290.05
K.	Highest Voted Amount	(II-K)	49,696.25
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,631,593.80

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

A.	Operating Reserve (961)	(III-A)		263,159.38
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		99,871.88
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	99,871.88	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		363,031.26

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,631,593.80
1.	BASE Budget Limit	(V-A1)	2,119,512.66	
2.	Over-BASE Budget	(V-A2)	512,081.14	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,026,422.54
1.	Direct State Aid Paid By State	(V-B1)	1,026,422.54	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		176,772.02
D.	At Risk Student	(V-D)		10,695.10
E.	Indian Education For All	(V-E)		7,813.96
F.	American Indian Achievement Gap	(V-F)		2,490.00
G.	Data For Achievement	(V-G)		7,481.32
H.	Special Education Allowable Cost Payment	(V-H)		50,388.80
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		49,760.83
1.	Actual Non-Levy Revenue	(V-J1)	22,488.70	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	27,272.13	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		787,688.09
1.	State - Guaranteed Tax Base Aid	(V-L1)	619,943.62	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	167,744.47	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,119,512.66

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		512,081.14
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		512,081.14

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		20.14
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		61.48
	1. District Property Tax Levy Mills	(V-U1)	61.48	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		81.62

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
50 Teton

0883 Choteau Elem

Submit ID: 0883-75959398

01 General Fund

Adopted Budget	0001	2,631,593.80

Budget Uses

Expenditure Budget	0002	2,631,593.80
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,026,422.54
Quality Educator	3111	176,772.02
At Risk Student	3112	10,695.10
Indian Education For All	3113	7,813.96
American Indian Achievement Gap	3114	2,490.00
State Special Education Allowable Cost Payment to Districts	3115	50,388.80
Data For Achievement	3116	7,481.32
State - Guaranteed Tax Base Aid	3120	619,943.62

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	22,488.70
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	27,272.13
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	167,744.47		
Over-BASE Levy	1110(c)	512,081.14		
District Tax Levy			1110	679,825.61
Total Estimated Revenues to Fund Adopted Budget			0004	2,631,593.80
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	263,194.25

Budget Uses

Expenditure Budget	0002	263,194.25
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	75,442.50
Contingency	0006	7,544.25
Over-Schedule	0011	180,207.50
Fund Balance for Budget	TFS48	143,610.12
Operating Reserve	0961	52,638.85
Unreserved Fund Balance Reappropriated	0970	90,971.27

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	20,746.69
State - On-Schedule Transportation Reimbursement	3210	62,240.07
District Tax Levy	1110	89,236.22
District Mills	999	10.71
Total Estimated Revenues to Fund Adopted Budget	0004	263,194.25
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	54,940.43

Budget Uses

Expenditure Budget	0002	54,940.43
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	15,519.76
Unreserved Fund Balance Reappropriated	0970	15,519.76

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	39,420.67
District Mills	999	4.73
Total Estimated Revenues to Fund Adopted Budget	0004	54,940.43
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	400,000.00

Budget Uses

Expenditure Budget	0002	400,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	104,627.90
Operating Reserve	0961	80,000.00
Unreserved Fund Balance Reappropriated	0970	24,627.90

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	375,372.10
Total Estimated Revenues to Fund Adopted Budget	0004	400,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	66,001.15

Budget Uses

Expenditure Budget	0002	66,001.15
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	19,182.08
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	19,182.08
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,819.07
District Tax Levy	1110	45,000.00
District Mills	999	5.40
Total Estimated Revenues to Fund Adopted Budget	0004	66,001.15
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	42,944.06

Budget Uses

Expenditure Budget	0002	42,944.06
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	39,055.90
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	39,055.90

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	3,888.16
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	42,944.06
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund
009837

Taxable Value		8,329,835.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	394.25
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	394.25
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	394.25

Budget Report
FY 2026

50 Teton

0883 Choteau Elem

Submit ID: 0883-75959398

61 Building Reserve Fund

Adopted Budget	0001	93,842.66

Budget Uses

Expenditure Budget	0002	93,842.66
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	43,842.66
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	43,842.66
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds			1123	0.00
BR Permissive Revenues - Coal Gross Proceeds			1125	0.00
Tax Title and Property Sales			1130	0.00
BR Permissive Revenues - Tax Title and Property Sales			1131	0.00
Interest Earnings			1510	0.00
BR Permissive Revenues - Interest Earnings			1511	0.00
Other Revenue from Local Sources			1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources			1901	0.00
State - School Major Maintenance Aid (SMMA)			3283	0.00
State - Payment in Lieu of Taxes - FWP			3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP			3303	0.00
Montana Oil and Gas Tax			3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax			3461	0.00
Other Revenue			9100	0.00
BR Permissive Revenues - Other Revenue			9101	0.00
Residual Equity Transfers In			9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)				No
Building Reserve Voted Levy	1110(a)	50,000.00		
Building Reserve Permissive Levy	1110(b)	0.00		
District Tax Levy			1110	50,000.00
District Mills			999	6.00
Building Reserve Voted Mills			0134	6.00
Building Reserve Permissive Mills			0135	0.00
Total Estimated Revenues to Fund Adopted Budget			0004	93,842.66

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/06/2025	500,000.00	10	612	0.00	50,000.00	50,000.00
Total						50,000.00

Budget Report
FY 2026

50 Teton

0884 Choteau H S

Submit ID: 0884-98241098

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	111	9,972,208

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Patty Mellinger

(Signature) (Date)

Chairperson, School Trustees: Levi Hodgskiss

(Signature) (Date)

County Superintendent: Brook Durocher

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

50 Teton

0884 Choteau H S

Submit ID: 0884-98241098

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,439,199.71	198,476.57	10%	13.79%	0.00	1,047,751.19	391,448.52	39.25
10 Transportation	262,520.50	52,504.10	20%	20.00%	91,347.58	82,313.00	88,859.92	8.91
11 Bus Depreciation Reserve	180,060.72	0.00	N/A	0.00%	113,089.53	0.00	66,971.19	6.72
13 Tuition	30,000.00		N/A		9,573.58	0.00	20,426.42	2.05
14 Retirement	360,000.00	72,000.00	20%	20.00%	33,213.27	326,786.73		
17 Adult Education	16,590.26	0.00	35%	0.00%	16,590.26	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	109,729.56	0.00	N/A	0.00%	63,731.27	998.29	45,000.00	4.51
29 Flexibility	209,683.51	0.00	N/A	0.00%	196,207.27	13,476.24	0.00	0.00
61 Building Reserve	87,223.41	0.00	N/A	0.00%	37,223.41	0.00	50,000.00	5.01
Total of All Funds	2,695,007.67	322,980.67			560,976.17	1,471,325.45	662,706.05	66.45

50 Debt Service **Tax Jurisdiction**								
012298	0.00	0.00	20-9-438	0.00%	286.86	0.00	0.00	0.00

Budget Report
FY 2026

50 Teton

0884 Choteau H S

Submit ID: 0884-98241098

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 CHOTEAU HS 9-12 111

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

A.	Direct State Aid	(I-A)	574,187.37
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	97,601.40
D.	At Risk Student	(I-D)	3,591.77
E.	Indian Education For All	(I-E)	2,816.07
F.	American Indian Achievement Gap	(I-F)	996.00
G.	Data For Achievement	(I-G)	2,696.19
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	18,159.60
I.	State Special Education Related-Services Payment To Coop	(I-I)	6,052.83
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	23,515.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	115
B.	BASE Budget Limit	(II-B)	1,107,405.47
C.	Maximum Budget Limit	(II-C)	1,377,845.44
D.	Over-BASE Levy As Submitted on Budget	(II-D)	270,439.97
E.	Adopted Budget	(II-E)	1,377,845.44

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,163,174.40
H.	Maximum Budget Limit	(II-H)	1,439,199.71
I.	Highest Budget Without a Vote	(II-I)	1,439,199.71
J.	Highest Budget	(II-J)	1,439,199.71
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,439,199.71

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

A.	Operating Reserve (961)	(III-A)		143,919.97
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		54,556.60
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	54,556.60	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		198,476.57

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,439,199.71
	1. BASE Budget Limit	(V-A1)	1,163,174.40	
	2. Over-BASE Budget	(V-A2)	276,025.31	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		574,187.37
	1. Direct State Aid Paid By State	(V-B1)	574,187.37	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		97,601.40
D.	At Risk Student	(V-D)		3,591.77
E.	Indian Education For All	(V-E)		2,816.07
F.	American Indian Achievement Gap	(V-F)		996.00
G.	Data For Achievement	(V-G)		2,696.19
H.	Special Education Allowable Cost Payment	(V-H)		18,159.60
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		30,250.29
	1. Actual Non-Levy Revenue	(V-J1)	10,923.57	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	19,326.72	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		432,875.71
	1. State - Guaranteed Tax Base Aid	(V-L1)	317,452.50	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	115,423.21	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,163,174.40

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		276,025.31
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		276,025.31

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		11.57
U.	Over-BASE Mills	(V-U)		27.68
	1. District Property Tax Levy Mills	(V-U1)	27.68	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		39.25

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
50 Teton

0884 Choteau H S

Submit ID: 0884-98241098

01 General Fund

Adopted Budget	0001	1,439,199.71

Budget Uses

Expenditure Budget	0002	1,439,199.71
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	574,187.37
Quality Educator	3111	97,601.40
At Risk Student	3112	3,591.77
Indian Education For All	3113	2,816.07
American Indian Achievement Gap	3114	996.00
State Special Education Allowable Cost Payment to Districts	3115	18,159.60
Data For Achievement	3116	2,696.19
State - Guaranteed Tax Base Aid	3120	317,452.50

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	10,923.57
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	19,326.72
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	115,423.21		
Over-BASE Levy	1110(c)	276,025.31		
District Tax Levy			1110	391,448.52
Total Estimated Revenues to Fund Adopted Budget			0004	1,439,199.71
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	262,520.50

Budget Uses

Expenditure Budget	0002	262,520.50
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	74,830.00
Contingency	0006	7,483.00
Over-Schedule	0011	180,207.50
Fund Balance for Budget	TFS48	143,851.68
Operating Reserve	0961	52,504.10
Unreserved Fund Balance Reappropriated	0970	91,347.58

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	20,578.25
State - On-Schedule Transportation Reimbursement	3210	61,734.75
District Tax Levy	1110	88,859.92
District Mills	999	8.91
Total Estimated Revenues to Fund Adopted Budget	0004	262,520.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
50 Teton

0884 Choteau H S

Submit ID: 0884-98241098

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	180,060.72

Budget Uses

Expenditure Budget	0002	180,060.72
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	113,089.53
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	113,089.53
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	66,971.19
District Mills	999	6.72
Total Estimated Revenues to Fund Adopted Budget	0004	180,060.72

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 Freightliner Coach Bus	2023	301,150.00	120,460.00	60,230.00	60,230.00
2004 International rebuilt engine	2020	14,205.94	14,205.95	2,841.19	2,841.19
2004 International Coach Activity Bus	2018	39,000.00	54,600.00	7,800.00	3,900.00
16 channel bus radio system	2016	599.62	899.43	N/A	NA
2016 Bluebird Activity Bus	2016	161,500.00	242,250.00	N/A	NA
Bus Security Camera System	2010	3,535.00	5,302.50	N/A	NA
Bus Route Base & Bus Radio System	2009	3,013.00	4,519.50	N/A	NA
Total					66,971.19

Budget Report
FY 2026
50 Teton

0884 Choteau H S

Submit ID: 0884-98241098

13 Tuition Fund

Adopted Budget	0001	30,000.00

Budget Uses

Expenditure Budget	0002	30,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,573.58
Unreserved Fund Balance Reappropriated	0970	9,573.58

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	20,426.42
District Mills	999	2.05
Total Estimated Revenues to Fund Adopted Budget	0004	30,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	360,000.00

Budget Uses

Expenditure Budget	0002	360,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	105,213.27
Operating Reserve	0961	72,000.00
Unreserved Fund Balance Reappropriated	0970	33,213.27

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	326,786.73
Total Estimated Revenues to Fund Adopted Budget	0004	360,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
50 Teton

0884 Choteau H S

Submit ID: 0884-98241098

17 Adult Education Fund

Adopted Budget	0001	16,590.26

Budget Uses

Expenditure Budget	0002	16,590.26
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	16,590.26
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	16,590.26

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	16,590.26
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	109,729.56

Budget Uses

Expenditure Budget	0002	109,729.56
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	63,731.27
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	63,731.27
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	998.29
District Tax Levy	1110	45,000.00
District Mills	999	4.51
Total Estimated Revenues to Fund Adopted Budget	0004	109,729.56
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
50 Teton

0884 Choteau H S

Submit ID: 0884-98241098

29 Flexibility Fund

Adopted Budget	0001	209,683.51

Budget Uses

Expenditure Budget	0002	209,683.51
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	196,207.27
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	196,207.27

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	13,476.24
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	209,683.51
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
50 Teton

0884 Choteau H S

Submit ID: 0884-98241098

50 Debt Service Fund
012298

Taxable Value		9,972,208.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	286.86
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	286.86
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	286.86

Budget Report
FY 2026

50 Teton

0884 Choteau H S

Submit ID: 0884-98241098

61 Building Reserve Fund

Adopted Budget	0001	87,223.41

Budget Uses

Expenditure Budget	0002	87,223.41
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	37,223.41
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	37,223.41
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds			1123	0.00
BR Permissive Revenues - Coal Gross Proceeds			1125	0.00
Tax Title and Property Sales			1130	0.00
BR Permissive Revenues - Tax Title and Property Sales			1131	0.00
Interest Earnings			1510	0.00
BR Permissive Revenues - Interest Earnings			1511	0.00
Other Revenue from Local Sources			1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources			1901	0.00
State - School Major Maintenance Aid (SMMA)			3283	0.00
State - Payment in Lieu of Taxes - FWP			3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP			3303	0.00
Montana Oil and Gas Tax			3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax			3461	0.00
Other Revenue			9100	0.00
BR Permissive Revenues - Other Revenue			9101	0.00
Residual Equity Transfers In			9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)				No
Building Reserve Voted Levy	1110(a)	50,000.00		
Building Reserve Permissive Levy	1110(b)	0.00		
District Tax Levy			1110	50,000.00
District Mills			999	5.01
Building Reserve Voted Mills			0134	5.01
Building Reserve Permissive Mills			0135	0.00
Total Estimated Revenues to Fund Adopted Budget			0004	87,223.41

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/06/2025	500,000.00	10	612	0.00	50,000.00	50,000.00
Total						50,000.00

Budget Report
FY 2026

29 McCone

0547 Circle Elem

Submit ID: 0547-83766193

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	138	N/A	5,247,300

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

The final budget is approved as set forth in this document.

Certification

District Clerk: RaChelle Kirkegard

(Signature) (Date)

Chairperson, School Trustees: Krista Beery

(Signature) (Date)

County Superintendent: Nita Crockett

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026
29 McCone
0547 Circle Elem

Submit ID: 0547-83766193

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,314,898.83	356,541.40	10%	27.12%	0.00	978,884.04	336,014.79	64.04
10 Transportation	240,000.00	48,000.00	20%	20.00%	37,268.55	110,373.20	92,358.25	17.60
11 Bus Depreciation Reserve	205,863.53	0.00	N/A	0.00%	193,344.03	0.00	12,519.50	2.39
13 Tuition	16,000.00		N/A		2,429.72	0.00	13,570.28	2.59
14 Retirement	198,000.00	39,600.00	20%	20.00%	53,589.71	144,410.29		
17 Adult Education	9,000.00	3,150.00	35%	35.00%	2,495.44	0.00	6,504.56	1.24
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	68,712.48	0.00	N/A	0.00%	42,812.75	899.73	25,000.00	4.76
29 Flexibility	48,409.12	0.00	N/A	0.00%	48,409.12	0.00	0.00	0.00
61 Building Reserve	806,206.28	0.00	N/A	0.00%	660,451.28	44,604.00	101,151.00	19.28
Total of All Funds	2,907,090.24	447,291.40			1,040,800.60	1,279,171.26	587,118.38	111.90

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

Budget Report
FY 2026

29 McCone

0547 Circle Elem

Submit ID: 0547-83766193

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	CIRCLE K-6	105
M1	CIRCLE 7-8	33

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

A.	Direct State Aid	(I-A)	508,410.20
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	92,456.52
D.	At Risk Student	(I-D)	4,250.65
E.	Indian Education For All	(I-E)	3,501.06
F.	American Indian Achievement Gap	(I-F)	249.00
G.	Data For Achievement	(I-G)	3,352.02
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	22,576.80
I.	State Special Education Related-Services Payment To Coop	(I-I)	7,525.14
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	11,328.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	137
B.	BASE Budget Limit	(II-B)	970,444.89
C.	Maximum Budget Limit	(II-C)	1,208,198.35
D.	Over-BASE Levy As Submitted on Budget	(II-D)	280,558.24
E.	Adopted Budget	(II-E)	1,251,003.13

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,048,333.23
H.	Maximum Budget Limit	(II-H)	1,293,870.99
I.	Highest Budget Without a Vote	(II-I)	1,314,898.83
J.	Highest Budget	(II-J)	1,314,898.83
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,314,898.83

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

A.	Operating Reserve (961)	(III-A)		131,489.88
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		225,051.52
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	225,051.52	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		356,541.40

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,314,898.83
1.	BASE Budget Limit	(V-A1)	1,048,333.23	
2.	Over-BASE Budget	(V-A2)	266,565.60	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		508,410.20
1.	Direct State Aid Paid By State	(V-B1)	508,410.20	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		92,456.52
D.	At Risk Student	(V-D)		4,250.65
E.	Indian Education For All	(V-E)		3,501.06
F.	American Indian Achievement Gap	(V-F)		249.00
G.	Data For Achievement	(V-G)		3,352.02
H.	Special Education Allowable Cost Payment	(V-H)		22,576.80
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		78,332.91
1.	Actual Non-Levy Revenue	(V-J1)	24,689.38	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	53,643.53	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		335,204.07
1.	State - Guaranteed Tax Base Aid	(V-L1)	265,754.88	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	69,449.19	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,048,333.23

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		266,565.60
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		266,565.60

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		13.24
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		50.80
	1. District Property Tax Levy Mills	(V-U1)	50.80	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		64.04

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	1,314,898.83

Budget Uses

Expenditure Budget	0002	1,314,898.83
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	508,410.20
Quality Educator	3111	92,456.52
At Risk Student	3112	4,250.65
Indian Education For All	3113	3,501.06
American Indian Achievement Gap	3114	249.00
State Special Education Allowable Cost Payment to Districts	3115	22,576.80
Data For Achievement	3116	3,352.02
State - Guaranteed Tax Base Aid	3120	265,754.88

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	20,342.18
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	4,347.20
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	53,643.53
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	69,449.19		
Over-BASE Levy	1110(c)	266,565.60		
District Tax Levy			1110	336,014.79
Total Estimated Revenues to Fund Adopted Budget			0004	1,314,898.83
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	240,000.00

Budget Uses

Expenditure Budget	0002	240,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	100,339.28
Contingency	0006	10,033.93
Over-Schedule	0011	129,626.79
Fund Balance for Budget	TFS48	85,268.55
Operating Reserve	0961	48,000.00
Unreserved Fund Balance Reappropriated	0970	37,268.55

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	27,593.30
State - On-Schedule Transportation Reimbursement	3210	82,779.90
District Tax Levy	1110	92,358.25
District Mills	999	17.60
Total Estimated Revenues to Fund Adopted Budget	0004	240,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	205,863.53

Budget Uses

Expenditure Budget	0002	205,863.53
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	193,344.03
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	193,344.03
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	12,519.50
District Mills	999	2.39
Total Estimated Revenues to Fund Adopted Budget	0004	205,863.53

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2021IC CE	2020	62,597.50	62,597.50	12,519.50	12,519.50
2016 IC CE International	2017	51,960.00	77,940.00	N/A	NA
Motor Coach Mnd Transit Bus	2011	60,000.00	90,000.00	N/A	NA
2003 Blue Bird GMC	2009	28,500.00	42,750.00	N/A	NA
Total					12,519.50

13 Tuition Fund

Adopted Budget	0001	16,000.00

Budget Uses

Expenditure Budget	0002	16,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,429.72
Unreserved Fund Balance Reappropriated	0970	2,429.72

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	13,570.28
District Mills	999	2.59
Total Estimated Revenues to Fund Adopted Budget	0004	16,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	198,000.00

Budget Uses

Expenditure Budget	0002	198,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	93,189.71
Operating Reserve	0961	39,600.00
Unreserved Fund Balance Reappropriated	0970	53,589.71

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	144,410.29
Total Estimated Revenues to Fund Adopted Budget	0004	198,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	9,000.00

Budget Uses

Expenditure Budget	0002	9,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,645.44
Operating Reserve	0961	3,150.00
Unreserved Fund Balance Reappropriated	0970	2,495.44

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	6,504.56
District Mills	999	1.24
Total Estimated Revenues to Fund Adopted Budget	0004	9,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
29 McCone

0547 Circle Elem

Submit ID: 0547-83766193

28 Technology Fund

Adopted Budget	0001	68,712.48

Budget Uses

Expenditure Budget	0002	68,712.48
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	42,812.75
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	42,812.75
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	899.73
District Tax Levy	1110	25,000.00
District Mills	999	4.76
Total Estimated Revenues to Fund Adopted Budget	0004	68,712.48
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	48,409.12

Budget Uses

Expenditure Budget	0002	48,409.12
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	48,409.12
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	48,409.12

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	48,409.12
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

29 McCone

0547 Circle Elem

Submit ID: 0547-83766193

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

29 McCone

0547 Circle Elem

Submit ID: 0547-83766193

61 Building Reserve Fund

Adopted Budget		0001	806,206.28

Budget Uses

Expenditure Budget		0002	806,206.28
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	660,451.28
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	660,451.28
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	44,604.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	90,000.00	
Building Reserve Permissive Levy	1110(b)	11,151.00	
District Tax Levy		1110	101,151.00
District Mills		999	19.28
Building Reserve Voted Mills		0134	17.15
Building Reserve Permissive Mills		0135	2.13
Total Estimated Revenues to Fund Adopted Budget		0004	806,206.28

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/07/2024	270,000.00	3	612	90,000.00	90,000.00	90,000.00
Total						90,000.00

Budget Report
FY 2026

29 McCone

0548 Circle H S

Submit ID: 0548-61069510

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	76	7,696,321

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

The final budget is approved as set forth in this document.

Certification

District Clerk: RaChelle Kirkegard

(Signature) (Date)

Chairperson, School Trustees: Krista Beery

(Signature) (Date)

County Superintendent: Nita Crockett

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026
29 McCone
0548 Circle H S

Submit ID: 0548-61069510

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,153,951.38	276,123.45	10%	23.93%	0.00	779,535.85	374,415.53	48.66
10 Transportation	225,000.00	45,000.00	20%	20.00%	37,996.95	114,171.72	72,831.33	9.46
11 Bus Depreciation Reserve	168,965.61	0.00	N/A	0.00%	156,446.11	0.00	12,519.50	1.63
13 Tuition	20,000.00		N/A		564.04	0.00	19,435.96	2.53
14 Retirement	175,000.00	35,000.00	20%	20.00%	61,310.47	113,689.53		
17 Adult Education	8,500.00	0.00	35%	0.00%	5,928.31	0.00	2,571.69	0.33
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	57,632.49	0.00	N/A	0.00%	31,874.07	758.42	25,000.00	3.25
29 Flexibility	142,281.62	0.00	N/A	0.00%	142,281.62	0.00	0.00	0.00
61 Building Reserve	292,003.63	0.00	N/A	0.00%	194,183.63	38,256.00	59,564.00	7.74
Total of All Funds	2,243,334.73	356,123.45			630,585.20	1,046,411.52	566,338.01	73.60

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

Budget Report
FY 2026

29 McCone

0548 Circle H S

Submit ID: 0548-61069510

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 CIRCLE HS 9-12 76

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

A.	Direct State Aid	(I-A)	444,795.40
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	62,646.48
D.	At Risk Student	(I-D)	1,648.78
E.	Indian Education For All	(I-E)	1,928.12
F.	American Indian Achievement Gap	(I-F)	498.00
G.	Data For Achievement	(I-G)	1,846.04
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	12,433.60
I.	State Special Education Related-Services Payment To Coop	(I-I)	4,144.28
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	16,335.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	68
B.	BASE Budget Limit	(II-B)	773,789.29
C.	Maximum Budget Limit	(II-C)	964,552.56
D.	Over-BASE Levy As Submitted on Budget	(II-D)	301,572.87
E.	Adopted Budget	(II-E)	1,075,362.16

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	883,686.57
H.	Maximum Budget Limit	(II-H)	1,092,646.90
I.	Highest Budget Without a Vote	(II-I)	1,153,951.38
J.	Highest Budget	(II-J)	1,153,951.38
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,153,951.38

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

A.	Operating Reserve (961)	(III-A)		115,395.14
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		160,728.31
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	160,728.31	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		276,123.45

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,153,951.38
1.	BASE Budget Limit	(V-A1)	883,686.57	
2.	Over-BASE Budget	(V-A2)	270,264.81	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		444,795.40
1.	Direct State Aid Paid By State	(V-B1)	444,795.40	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		62,646.48
D.	At Risk Student	(V-D)		1,648.78
E.	Indian Education For All	(V-E)		1,928.12
F.	American Indian Achievement Gap	(V-F)		498.00
G.	Data For Achievement	(V-G)		1,846.04
H.	Special Education Allowable Cost Payment	(V-H)		12,433.60
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		21,782.43
1.	Actual Non-Levy Revenue	(V-J1)	16,755.59	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	5,026.84	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		336,107.72
1.	State - Guaranteed Tax Base Aid	(V-L1)	231,957.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	104,150.72	
M.	**Subtotal of BASE Budget Revenue	(V-M)		883,686.57

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		270,264.81
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		270,264.81

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		13.54
U.	Over-BASE Mills	(V-U)		35.12
	1. District Property Tax Levy Mills	(V-U1)	35.12	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		48.66

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

29 McCone

0548 Circle H S

Submit ID: 0548-61069510

01 General Fund

Adopted Budget	0001	1,153,951.38

Budget Uses

Expenditure Budget	0002	1,153,951.38
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	444,795.40
Quality Educator	3111	62,646.48
At Risk Student	3112	1,648.78
Indian Education For All	3113	1,928.12
American Indian Achievement Gap	3114	498.00
State Special Education Allowable Cost Payment to Districts	3115	12,433.60
Data For Achievement	3116	1,846.04
State - Guaranteed Tax Base Aid	3120	231,957.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	12,738.77
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	4,016.82
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	5,026.84
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	104,150.72		
Over-BASE Levy	1110(c)	270,264.81		
District Tax Levy			1110	374,415.53
Total Estimated Revenues to Fund Adopted Budget			0004	1,153,951.38
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	225,000.00

Budget Uses

Expenditure Budget	0002	225,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	103,792.48
Contingency	0006	10,379.25
Over-Schedule	0011	110,828.27
Fund Balance for Budget	TFS48	82,996.95
Operating Reserve	0961	45,000.00
Unreserved Fund Balance Reappropriated	0970	37,996.95

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	28,542.93
State - On-Schedule Transportation Reimbursement	3210	85,628.79
District Tax Levy	1110	72,831.33
District Mills	999	9.46
Total Estimated Revenues to Fund Adopted Budget	0004	225,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

29 McCone

0548 Circle H S

Submit ID: 0548-61069510

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	168,965.61

Budget Uses

Expenditure Budget	0002	168,965.61
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	156,446.11
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	156,446.11
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	12,519.50
District Mills	999	1.63
Total Estimated Revenues to Fund Adopted Budget	0004	168,965.61

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2021 IC CE	2020	62,597.50	62,597.50	12,519.50	12,519.50
2016 IC CE International	2017	51,960.00	77,940.00	N/A	NA
Motor Coach Mnd Transit Bus	2011	60,000.00	90,000.00	N/A	NA
Total					12,519.50

13 Tuition Fund

Adopted Budget	0001	20,000.00

Budget Uses

Expenditure Budget	0002	20,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	564.04
Unreserved Fund Balance Reappropriated	0970	564.04

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	19,435.96
District Mills	999	2.53
Total Estimated Revenues to Fund Adopted Budget	0004	20,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	175,000.00

Budget Uses

Expenditure Budget	0002	175,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	96,310.47
Operating Reserve	0961	35,000.00
Unreserved Fund Balance Reappropriated	0970	61,310.47

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	113,689.53
Total Estimated Revenues to Fund Adopted Budget	0004	175,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
29 McCone

0548 Circle H S

Submit ID: 0548-61069510

17 Adult Education Fund

Adopted Budget	0001	8,500.00

Budget Uses

Expenditure Budget	0002	8,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,928.31
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,928.31

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,571.69
District Mills	999	0.33
Total Estimated Revenues to Fund Adopted Budget	0004	8,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	57,632.49

Budget Uses

Expenditure Budget	0002	57,632.49
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	31,874.07
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	31,874.07
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	758.42
District Tax Levy	1110	25,000.00
District Mills	999	3.25
Total Estimated Revenues to Fund Adopted Budget	0004	57,632.49
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	142,281.62

Budget Uses

Expenditure Budget	0002	142,281.62
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	142,281.62
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	142,281.62

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	142,281.62
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

29 McCone

0548 Circle H S

Submit ID: 0548-61069510

61 Building Reserve Fund

Adopted Budget	0001	292,003.63

Budget Uses

Expenditure Budget	0002	292,003.63
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	194,183.63
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	194,183.63
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds			1123	0.00
BR Permissive Revenues - Coal Gross Proceeds			1125	0.00
Tax Title and Property Sales			1130	0.00
BR Permissive Revenues - Tax Title and Property Sales			1131	0.00
Interest Earnings			1510	0.00
BR Permissive Revenues - Interest Earnings			1511	0.00
Other Revenue from Local Sources			1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources			1901	0.00
State - School Major Maintenance Aid (SMMA)			3283	38,256.00
State - Payment in Lieu of Taxes - FWP			3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP			3303	0.00
Montana Oil and Gas Tax			3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax			3461	0.00
Other Revenue			9100	0.00
BR Permissive Revenues - Other Revenue			9101	0.00
Residual Equity Transfers In			9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)				No
Building Reserve Voted Levy	1110(a)	50,000.00		
Building Reserve Permissive Levy	1110(b)	9,564.00		
District Tax Levy			1110	59,564.00
District Mills			999	7.74
Building Reserve Voted Mills			0134	6.50
Building Reserve Permissive Mills			0135	1.24
Total Estimated Revenues to Fund Adopted Budget			0004	292,003.63

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/02/2023	150,000.00	3	612	100,000.00	50,000.00	50,000.00
Total						50,000.00

Budget Report
FY 2026

22 Jefferson

0452 Clancy Elem

Submit ID: 0452-55012841

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 399	N/A	9,349,427

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Jennifer Milton

(Signature) (Date)

Chairperson, School Trustees: Sarah Brown

(Signature) (Date)

County Superintendent: Sarah Eyer

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

22 Jefferson

0452 Clancy Elem

Submit ID: 0452-55012841

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,088,643.53	1,181,377.30	10%	38.25%	0.00	2,597,858.61	490,784.92	52.49
10 Transportation	287,442.52	57,488.50	20%	20.00%	24,108.59	93,543.44	169,790.49	18.16
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	166,035.06		N/A		0.00	0.00	166,035.06	17.76
14 Retirement	428,141.60	85,628.32	20%	20.00%	33,750.03	394,391.57		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	100,573.53	0.00	N/A	0.00%	77,579.72	2,333.81	20,660.00	2.21
29 Flexibility	20,699.36	0.00	N/A	0.00%	20,699.36	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	4,091,535.60	1,324,494.12			156,137.70	3,088,127.43	847,270.47	90.62

50 Debt Service Tax Jurisdiction								
#1	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

22 Jefferson

0452 Clancy Elem

Submit ID: 0452-55012841

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	CLANCY K-6	309	*
M1	CLANCY 7-8	90	*

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

A.	Direct State Aid	(I-A)	1,310,848.19
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	250,434.60
D.	At Risk Student	(I-D)	4,411.06
E.	Indian Education For All	(I-E)	10,122.63
F.	American Indian Achievement Gap	(I-F)	747.00
G.	Data For Achievement	(I-G)	9,691.71
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	63,804.00
I.	State Special Education Related-Services Payment To Coop	(I-I)	21,266.70
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	32,593.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	402
B.	BASE Budget Limit	(II-B)	2,530,245.98
C.	Maximum Budget Limit	(II-C)	3,151,043.10
D.	Over-BASE Levy As Submitted on Budget	(II-D)	369,367.21
E.	Adopted Budget	(II-E)	2,899,613.19

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,719,276.32
H.	Maximum Budget Limit	(II-H)	3,417,586.59
I.	Highest Budget Without a Vote	(II-I)	3,088,643.53
J.	Highest Budget	(II-J)	3,417,586.59
K.	Highest Voted Amount	(II-K)	328,943.06
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,088,643.53

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

A.	Operating Reserve (961)	(III-A)		308,864.35
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		872,512.95
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	872,512.95	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		1,181,377.30

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,088,643.53
1.	BASE Budget Limit	(V-A1)	2,719,276.32	
2.	Over-BASE Budget	(V-A2)	369,367.21	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,310,848.19
1.	Direct State Aid Paid By State	(V-B1)	1,310,848.19	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		250,434.60
D.	At Risk Student	(V-D)		4,411.06
E.	Indian Education For All	(V-E)		10,122.63
F.	American Indian Achievement Gap	(V-F)		747.00
G.	Data For Achievement	(V-G)		9,691.71
H.	Special Education Allowable Cost Payment	(V-H)		63,804.00
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		178,278.69
1.	Actual Non-Levy Revenue	(V-J1)	78,923.99	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	99,354.70	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		890,938.44
1.	State - Guaranteed Tax Base Aid	(V-L1)	769,520.73	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	121,417.71	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,719,276.32

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		369,367.21
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		369,367.21

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		12.98
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		39.51
	1. District Property Tax Levy Mills	(V-U1)	39.51	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		52.49

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

22 Jefferson

0452 Clancy Elem

Submit ID: 0452-55012841

01 General Fund

Adopted Budget	0001	3,088,643.53

Budget Uses

Expenditure Budget	0002	3,088,643.53
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,310,848.19
Quality Educator	3111	250,434.60
At Risk Student	3112	4,411.06
Indian Education For All	3113	10,122.63
American Indian Achievement Gap	3114	747.00
State Special Education Allowable Cost Payment to Districts	3115	63,804.00
Data For Achievement	3116	9,691.71
State - Guaranteed Tax Base Aid	3120	769,520.73

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	78,923.99
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	99,354.70
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	121,417.71		
Over-BASE Levy	1110(c)	369,367.21		
District Tax Levy			1110	490,784.92
Total Estimated Revenues to Fund Adopted Budget			0004	3,088,643.53
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	287,442.52

Budget Uses

Expenditure Budget	0002	287,442.52
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	85,039.50
Contingency	0006	8,503.95
Over-Schedule	0011	193,899.07
Fund Balance for Budget	TFS48	81,597.09
Operating Reserve	0961	57,488.50
Unreserved Fund Balance Reappropriated	0970	24,108.59

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	23,385.86
State - On-Schedule Transportation Reimbursement	3210	70,157.58
District Tax Levy	1110	169,790.49
District Mills	999	18.16
Total Estimated Revenues to Fund Adopted Budget	0004	287,442.52
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2026

22 Jefferson

0452 Clancy Elem

Submit ID: 0452-55012841

13 Tuition Fund

Adopted Budget	0001	166,035.06

Budget Uses

Expenditure Budget	0002	166,035.06
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	166,035.06
District Mills	999	17.76
Total Estimated Revenues to Fund Adopted Budget	0004	166,035.06
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	428,141.60

Budget Uses

Expenditure Budget	0002	428,141.60
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	119,378.35
Operating Reserve	0961	85,628.32
Unreserved Fund Balance Reappropriated	0970	33,750.03

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	394,391.57
Total Estimated Revenues to Fund Adopted Budget	0004	428,141.60
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
22 Jefferson
0452 Clancy Elem

Submit ID: 0452-55012841

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	100,573.53

Budget Uses

Expenditure Budget	0002	100,573.53
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	77,579.72
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	77,579.72
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,333.81
District Tax Levy	1110	20,660.00
District Mills	999	2.21
Total Estimated Revenues to Fund Adopted Budget	0004	100,573.53
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	20,699.36

Budget Uses

Expenditure Budget	0002	20,699.36
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	20,699.36
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	20,699.36

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	20,699.36
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

22 Jefferson

0452 Clancy Elem

Submit ID: 0452-55012841

50 Debt Service Fund

#1

Taxable Value		9,349,427.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

22 Jefferson

0452 Clancy Elem

Submit ID: 0452-55012841

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No

Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00

District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2026

03 Blaine

0032 Cleveland Elem

Submit ID: 0032-01768472

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	12	N/A	804,482

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Trish Gruszie

(Signature) (Date)

Chairperson, School Trustees: Clinton Pankratz

(Signature) (Date)

County Superintendent: Kendall Harwood

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

03 Blaine

0032 Cleveland Elem

Submit ID: 0032-01768472

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	159,305.03	11,000.00	10%	6.90%	44.21	105,353.51	53,907.31	67.00
10 Transportation	10,990.98	1,396.60	20%	12.71%	0.00	10,991.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	18,000.00	3,600.00	20%	20.00%	9,585.49	8,414.51		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	500.00	224.42	N/A	44.88%	387.87	112.13	0.00	0.00
29 Flexibility	1,000.00	513.33	N/A	51.33%	1,000.00	0.00	0.00	0.00
61 Building Reserve	20,000.00	1,669.47	N/A	8.35%	20,000.00	0.00	0.00	0.00
Total of All Funds	209,796.01	18,403.82			31,017.57	124,871.15	53,907.31	67.00

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

Budget Report
FY 2026

03 Blaine

0032 Cleveland Elem

Submit ID: 0032-01768472

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 CLEVELAND K-8 12

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

A.	Direct State Aid	(I-A)	61,985.85
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	15,132.00
D.	At Risk Student	(I-D)	730.94
E.	Indian Education For All	(I-E)	304.44
F.	American Indian Achievement Gap	(I-F)	249.00
G.	Data For Achievement	(I-G)	291.48
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,963.20
I.	State Special Education Related-Services Payment To Coop	(I-I)	654.36
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	782.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	8
B.	BASE Budget Limit	(II-B)	94,285.55
C.	Maximum Budget Limit	(II-C)	116,761.19
D.	Over-BASE Levy As Submitted on Budget	(II-D)	33,646.67
E.	Adopted Budget	(II-E)	127,932.22

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	130,654.72
H.	Maximum Budget Limit	(II-H)	159,305.03
I.	Highest Budget Without a Vote	(II-I)	159,305.03
J.	Highest Budget	(II-J)	159,305.03
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	159,305.03

Budget Report
FY 2026

03 Blaine

0032 Cleveland Elem

Submit ID: 0032-01768472

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

A.	Operating Reserve (961)	(III-A)		11,000.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		44.21
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	44.21	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		11,044.21

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		159,305.03
	1. BASE Budget Limit	(V-A1)	130,654.72	
	2. Over-BASE Budget	(V-A2)	28,650.31	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		61,985.85
	1. Direct State Aid Paid By State	(V-B1)	61,985.85	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		15,132.00
D.	At Risk Student	(V-D)		730.94
E.	Indian Education For All	(V-E)		304.44
F.	American Indian Achievement Gap	(V-F)		249.00
G.	Data For Achievement	(V-G)		291.48
H.	Special Education Allowable Cost Payment	(V-H)		1,963.20
I.	Remaining Fund Balance Available	(V-I)		44.21
J.	Non-Levy Revenue and Funding Sources	(V-J)		149.62
	1. Actual Non-Levy Revenue	(V-J1)	149.62	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		49,803.98
	1. State - Guaranteed Tax Base Aid	(V-L1)	24,546.98	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	25,257.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		130,654.72

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		28,650.31
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		28,650.31

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		31.39
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		35.61
	1. District Property Tax Levy Mills	(V-U1)	35.61	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		67.00

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
03 Blaine
0032 Cleveland Elem

Submit ID: 0032-01768472

01 General Fund

Adopted Budget	0001	159,305.03

Budget Uses

Expenditure Budget	0002	159,305.03
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	44.21
Direct State Aid	3110	61,985.85
Quality Educator	3111	15,132.00
At Risk Student	3112	730.94
Indian Education For All	3113	304.44
American Indian Achievement Gap	3114	249.00
State Special Education Allowable Cost Payment to Districts	3115	1,963.20
Data For Achievement	3116	291.48
State - Guaranteed Tax Base Aid	3120	24,546.98

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	149.62
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	25,257.00		
Over-BASE Levy	1110(c)	28,650.31		
District Tax Levy			1110	53,907.31
Total Estimated Revenues to Fund Adopted Budget			0004	159,305.03
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	10,990.98

Budget Uses

Expenditure Budget	0002	10,990.98
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	9,991.80
Contingency	0006	999.18
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	1,396.60
Operating Reserve	0961	1,396.60
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	2,747.75
State - On-Schedule Transportation Reimbursement	3210	8,243.25
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	10,990.98
Estimated Revenues Exceeding Adopted Budget	0004a	0.02

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

03 Blaine

0032 Cleveland Elem

Submit ID: 0032-01768472

14 Retirement Fund

Adopted Budget	0001	18,000.00

Budget Uses

Expenditure Budget	0002	18,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	13,185.49
Operating Reserve	0961	3,600.00
Unreserved Fund Balance Reappropriated	0970	9,585.49

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	8,414.51
Total Estimated Revenues to Fund Adopted Budget	0004	18,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

03 Blaine

0032 Cleveland Elem

Submit ID: 0032-01768472

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	500.00

Budget Uses

Expenditure Budget	0002	500.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	612.29
Operating Reserve	0961	224.42
Unreserved Fund Balance Reappropriated	0970	387.87
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	112.13
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
03 Blaine
0032 Cleveland Elem

Submit ID: 0032-01768472

29 Flexibility Fund

Adopted Budget	0001	1,000.00

Budget Uses

Expenditure Budget	0002	1,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,513.33
Operating Reserve	0961	513.33
Unreserved Fund Balance Reappropriated	0970	1,000.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

03 Blaine

0032 Cleveland Elem

Submit ID: 0032-01768472

61 Building Reserve Fund

Adopted Budget		0001	20,000.00

Budget Uses

Expenditure Budget		0002	20,000.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	21,669.47
Operating Reserve		0961	1,669.47
Unreserved Fund Balance Reappropriated		0970	20,000.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	20,000.00

Budget Report
FY 2026

32 Missoula

0595 Clinton Elem

Submit ID: 0595-86213918

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	235	N/A	6,212,367

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Heather Marcella

(Signature) (Date)

Chairperson, School Trustees: Megan Handley

(Signature) (Date)

County Superintendent: Erin Lipkind

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

32 Missoula

0595 Clinton Elem

Submit ID: 0595-86213918

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,058,476.23	172,087.18	10%	8.36%	0.00	1,613,033.24	445,442.99	71.71
10 Transportation	310,771.38	62,154.28	20%	20.00%	38,573.20	96,273.40	175,924.78	28.32
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	177,447.92		N/A		0.00	0.00	177,447.92	28.56
14 Retirement	356,551.28	9,889.39	20%	2.77%	0.00	356,551.28		
17 Adult Education	41,512.14	0.00	35%	0.00%	41,512.14	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	109,277.79	0.00	N/A	0.00%	67,780.39	1,497.40	40,000.00	6.44
29 Flexibility	115,780.76	0.00	N/A	0.00%	115,780.76	0.00	0.00	0.00
61 Building Reserve	407,147.63	0.00	N/A	0.00%	340,582.63	53,252.00	13,313.00	2.14
Total of All Funds	3,576,965.13	244,130.85			604,229.12	2,120,607.32	852,128.69	137.17

50 Debt Service Tax Jurisdiction								
CLINTON	292,200.00	0.00	20-9-438	0.00%	31,514.67	0.00	260,685.33	41.96

Budget Report
FY 2026

32 Missoula

0595 Clinton Elem

Submit ID: 0595-86213918

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	CLINTON K-6	181
M1	CLINTON 7-8	54

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

A.	Direct State Aid	(I-A)	805,993.97
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	166,452.00
D.	At Risk Student	(I-D)	8,289.86
E.	Indian Education For All	(I-E)	5,961.95
F.	American Indian Achievement Gap	(I-F)	747.00
G.	Data For Achievement	(I-G)	5,708.15
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	78,526.30
I.	State Special Education Related-Services Payment To Coop	(I-I)	12,814.55
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	18,817.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	231
B.	BASE Budget Limit	(II-B)	1,512,617.19
C.	Maximum Budget Limit	(II-C)	1,882,995.14
D.	Over-BASE Levy As Submitted on Budget	(II-D)	313,759.83
E.	Adopted Budget	(II-E)	1,826,377.02

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,744,716.40
H.	Maximum Budget Limit	(II-H)	2,200,107.29
I.	Highest Budget Without a Vote	(II-I)	2,058,476.23
J.	Highest Budget	(II-J)	2,200,107.29
K.	Highest Voted Amount	(II-K)	141,631.06
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,058,476.23

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

A.	Operating Reserve (961)	(III-A)		172,087.18
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		172,087.18

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,058,476.23
1.	BASE Budget Limit	(V-A1)	1,744,716.40	
2.	Over-BASE Budget	(V-A2)	313,759.83	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		805,993.97
1.	Direct State Aid Paid By State	(V-B1)	805,993.97	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		166,452.00
D.	At Risk Student	(V-D)		8,289.86
E.	Indian Education For All	(V-E)		5,961.95
F.	American Indian Achievement Gap	(V-F)		747.00
G.	Data For Achievement	(V-G)		5,708.15
H.	Special Education Allowable Cost Payment	(V-H)		78,526.30
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		46,655.08
1.	Actual Non-Levy Revenue	(V-J1)	15,028.98	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	31,626.10	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		626,382.09
1.	State - Guaranteed Tax Base Aid	(V-L1)	494,698.93	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	131,683.16	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,744,716.40

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		313,759.83
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		313,759.83

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		21.20
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		50.51
	1. District Property Tax Levy Mills	(V-U1)	50.51	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		71.71

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	2,058,476.23

Budget Uses

Expenditure Budget	0002	2,058,476.23
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	805,993.97
Quality Educator	3111	166,452.00
At Risk Student	3112	8,289.86
Indian Education For All	3113	5,961.95
American Indian Achievement Gap	3114	747.00
State Special Education Allowable Cost Payment to Districts	3115	78,526.30
Data For Achievement	3116	5,708.15
State - Guaranteed Tax Base Aid	3120	494,698.93

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	15,028.98
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	31,626.10
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	131,683.16		
Over-BASE Levy	1110(c)	313,759.83		
District Tax Levy			1110	445,442.99
Total Estimated Revenues to Fund Adopted Budget			0004	2,058,476.23
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	310,771.38

Budget Uses

Expenditure Budget	0002	310,771.38
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	87,521.28
Contingency	0006	8,752.13
Over-Schedule	0011	214,497.97
Fund Balance for Budget	TFS48	100,727.48
Operating Reserve	0961	62,154.28
Unreserved Fund Balance Reappropriated	0970	38,573.20

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	24,068.35
State - On-Schedule Transportation Reimbursement	3210	72,205.05
District Tax Levy	1110	175,924.78
District Mills	999	28.32
Total Estimated Revenues to Fund Adopted Budget	0004	310,771.38
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2026

32 Missoula

0595 Clinton Elem

Submit ID: 0595-86213918

13 Tuition Fund

Adopted Budget	0001	177,447.92

Budget Uses

Expenditure Budget	0002	177,447.92
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	177,447.92
District Mills	999	28.56
Total Estimated Revenues to Fund Adopted Budget	0004	177,447.92
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	356,551.28

Budget Uses

Expenditure Budget	0002	356,551.28
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,889.39
Operating Reserve	0961	9,889.39
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	356,551.28
Total Estimated Revenues to Fund Adopted Budget	0004	356,551.28
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	41,512.14

Budget Uses

Expenditure Budget	0002	41,512.14
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	41,512.14
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	41,512.14

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	41,512.14
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	109,277.79

Budget Uses

Expenditure Budget	0002	109,277.79
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	67,780.39
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	67,780.39
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,497.40
District Tax Levy	1110	40,000.00
District Mills	999	6.44
Total Estimated Revenues to Fund Adopted Budget	0004	109,277.79
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	115,780.76

Budget Uses

Expenditure Budget	0002	115,780.76
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	115,780.76
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	115,780.76

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	115,780.76
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

32 Missoula

0595 Clinton Elem

Submit ID: 0595-86213918

50 Debt Service Fund
CLINTON

Taxable Value		6,212,367.00
Adopted Budget	0001	292,200.00

Budget Uses

Expenditure Budget	0002	292,200.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	31,514.67
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	31,514.67
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	260,685.33
Jurisdiction Mills	999	41.96
Total Estimated Revenues to Fund Adopted Budget	0004	292,200.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
Elementary Bond	02/26/2019	06/30/2039	4,000,000.00	2,925,000.00	175,000.00	116,700.00	500.00
Total Bond Requirements							292,200.00
Total Debt Service Requirements						0002	292,200.00

Budget Report
FY 2026

32 Missoula

0595 Clinton Elem

Submit ID: 0595-86213918

61 Building Reserve Fund

Adopted Budget		0001	407,147.63

Budget Uses

Expenditure Budget		0002	407,147.63
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	340,582.63
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	340,582.63
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	53,252.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	13,313.00	
District Tax Levy		1110	13,313.00
District Mills		999	2.14
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.14
Total Estimated Revenues to Fund Adopted Budget		0004	407,147.63

Budget Report
FY 2026

17 Garfield

0387 Cohagen Elem

Submit ID: 0387-53688742

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	13	N/A	4,309,611

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Stephanie Smotherman

(Signature) (Date)

Chairperson, School Trustees: Zane Hafla

(Signature) (Date)

County Superintendent: Heather Gibson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026
17 Garfield
0387 Cohagen Elem

Submit ID: 0387-53688742

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	146,564.03	10,986.82	10%	7.50%	0.00	87,216.72	59,347.31	13.77
10 Transportation	44,000.00	1,108.35	20%	2.52%	0.00	22,550.00	21,450.00	4.98
11 Bus Depreciation Reserve	115,486.59	0.00	N/A	0.00%	100,886.59	0.00	14,600.00	3.39
13 Tuition	20,000.00		N/A		0.00	0.00	20,000.00	4.64
14 Retirement	16,165.00	3,233.00	20%	20.00%	2,761.57	13,403.43		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,513.63	0.00	N/A	0.00%	1,396.05	117.58	0.00	0.00
29 Flexibility	3.63	0.00	N/A	0.00%	3.63	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	343,732.88	15,328.17			105,047.84	123,287.73	115,397.31	26.78

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

Budget Report
FY 2026

17 Garfield

0387 Cohagen Elem

Submit ID: 0387-53688742

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 COHAGEN K-8 13

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

A.	Direct State Aid	(I-A)	64,888.49
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	15,132.00
D.	At Risk Student	(I-D)	1,829.85
E.	Indian Education For All	(I-E)	329.81
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	315.77
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	2,126.80
I.	State Special Education Related-Services Payment To Coop	(I-I)	708.89
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	15
B.	BASE Budget Limit	(II-B)	132,028.31
C.	Maximum Budget Limit	(II-C)	164,262.45
D.	Over-BASE Levy As Submitted on Budget	(II-D)	9,564.00
E.	Adopted Budget	(II-E)	141,592.31

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	137,000.03
H.	Maximum Budget Limit	(II-H)	167,734.32
I.	Highest Budget Without a Vote	(II-I)	146,564.03
J.	Highest Budget	(II-J)	167,734.32
K.	Highest Voted Amount	(II-K)	21,170.29
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	146,564.03

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

A.	Operating Reserve (961)	(III-A)		10,986.82
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		10,986.82

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		146,564.03
1.	BASE Budget Limit	(V-A1)	137,000.03	
2.	Over-BASE Budget	(V-A2)	9,564.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		64,888.49
1.	Direct State Aid Paid By State	(V-B1)	64,888.49	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		15,132.00
D.	At Risk Student	(V-D)		1,829.85
E.	Indian Education For All	(V-E)		329.81
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		315.77
H.	Special Education Allowable Cost Payment	(V-H)		2,126.80
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,594.00
1.	Actual Non-Levy Revenue	(V-J1)	2,594.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		49,783.31
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	49,783.31	
M.	**Subtotal of BASE Budget Revenue	(V-M)		137,000.03

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		9,564.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		9,564.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		11.55
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		2.22
	1. District Property Tax Levy Mills	(V-U1)	2.22	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		13.77

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
17 Garfield

0387 Cohagen Elem

Submit ID: 0387-53688742

01 General Fund

Adopted Budget	0001	146,564.03

Budget Uses

Expenditure Budget	0002	146,564.03
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	64,888.49
Quality Educator	3111	15,132.00
At Risk Student	3112	1,829.85
Indian Education For All	3113	329.81
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	2,126.80
Data For Achievement	3116	315.77
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,594.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	49,783.31		
Over-BASE Levy	1110(c)	9,564.00		
District Tax Levy			1110	59,347.31
Total Estimated Revenues to Fund Adopted Budget			0004	146,564.03
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	44,000.00

Budget Uses

Expenditure Budget	0002	44,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	20,500.00
Contingency	0006	2,050.00
Over-Schedule	0011	21,450.00
Fund Balance for Budget	TFS48	1,108.35
Operating Reserve	0961	1,108.35
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	5,637.50
State - On-Schedule Transportation Reimbursement	3210	16,912.50
District Tax Levy	1110	21,450.00
District Mills	999	4.98
Total Estimated Revenues to Fund Adopted Budget	0004	44,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

17 Garfield

0387 Cohagen Elem

Submit ID: 0387-53688742

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	115,486.59

Budget Uses

Expenditure Budget	0002	115,486.59
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	100,886.59
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	100,886.59
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	14,600.00
District Mills	999	3.39
Total Estimated Revenues to Fund Adopted Budget	0004	115,486.59

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2023 Chevy Suburban	2025	41,000.00	0.00	8,200.00	8,200.00
2023 Chevy Suburban E Bus	2025	31,999.99	0.00	6,400.00	6,400.00
2017 FORD MICO BIRD 4X4	2017	75,000.00	112,500.00	N/A	NA
Total					14,600.00

Budget Report
FY 2026
17 Garfield
0387 Cohagen Elem

Submit ID: 0387-53688742

13 Tuition Fund

Adopted Budget	0001	20,000.00

Budget Uses

Expenditure Budget	0002	20,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	20,000.00
District Mills	999	4.64
Total Estimated Revenues to Fund Adopted Budget	0004	20,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
17 Garfield
0387 Cohagen Elem

Submit ID: 0387-53688742

14 Retirement Fund

Adopted Budget	0001	16,165.00

Budget Uses

Expenditure Budget	0002	16,165.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,994.57
Operating Reserve	0961	3,233.00
Unreserved Fund Balance Reappropriated	0970	2,761.57

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	13,403.43
Total Estimated Revenues to Fund Adopted Budget	0004	16,165.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
17 Garfield
0387 Cohagen Elem

Submit ID: 0387-53688742

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,513.63

Budget Uses

Expenditure Budget	0002	1,513.63
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,396.05
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,396.05
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	117.58
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,513.63
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	3.63

Budget Uses

Expenditure Budget	0002	3.63
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3.63
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3.63

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3.63
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
17 Garfield

0387 Cohagen Elem

Submit ID: 0387-53688742

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2026

44 Rosebud

0796 Colstrip Elem

Submit ID: 0796-77380557

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 360	N/A	37,577,946

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Britney Allen

(Signature) (Date)

Chairperson, School Trustees: Steve Becker

(Signature) (Date)

County Superintendent: Lisa Blevins

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

44 Rosebud

0796 Colstrip Elem

Submit ID: 0796-77380557

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	4,789,704.10	479,192.93	10%	10.00%	47,696.92	3,907,595.01	858,514.28	22.85
10 Transportation	275,000.00	55,000.00	20%	20.00%	155,037.51	119,962.49	0.00	0.00
11 Bus Depreciation Reserve	1,060,635.44	0.00	N/A	0.00%	1,029,211.24	0.00	31,424.20	0.84
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	795,000.00	159,000.00	20%	20.00%	17,736.30	777,263.70		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	101,151.21	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	373,876.03	0.00	N/A	0.00%	223,876.03	100,378.73	49,621.27	1.32
29 Flexibility	373,651.22	0.00	N/A	0.00%	368,375.32	5,275.90	0.00	0.00
61 Building Reserve	550,776.60	0.00	N/A	0.00%	417,191.60	70,536.61	63,048.39	1.68
Total of All Funds	8,218,643.39	693,192.93			2,259,124.92	5,082,163.65	1,002,608.14	26.69

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

Budget Report
FY 2026

44 Rosebud

0796 Colstrip Elem

Submit ID: 0796-77380557

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	COLSTRIP K-6	274 *
M1	COLSTRIP 7-8	86 *

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

A.	Direct State Aid	(I-A)	1,192,621.16
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	307,330.92
D.	At Risk Student	(I-D)	13,002.65
E.	Indian Education For All	(I-E)	9,133.20
F.	American Indian Achievement Gap	(I-F)	35,358.00
G.	Data For Achievement	(I-G)	8,744.40
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	86,667.19
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	379
B.	BASE Budget Limit	(II-B)	2,491,146.57
C.	Maximum Budget Limit	(II-C)	3,088,218.74
D.	Over-BASE Levy As Submitted on Budget	(II-D)	811,664.66
E.	Adopted Budget	(II-E)	4,598,423.25

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,629,348.28
H.	Maximum Budget Limit	(II-H)	3,214,959.85
I.	Highest Budget Without a Vote	(II-I)	4,789,704.10
J.	Highest Budget	(II-J)	4,789,704.10
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	446,515.00
M.	Adopted Budget	(II-M)	4,789,704.10

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

A.	Operating Reserve (961)	(III-A)		478,970.41
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		222.52
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	222.52	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		47,696.92
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	47,696.92	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		526,889.85

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		4,789,704.10
	1. BASE Budget Limit	(V-A1)	2,629,348.28	
	2. Over-BASE Budget	(V-A2)	2,160,355.82	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,192,621.16
	1. Direct State Aid Paid By State	(V-B1)	1,192,621.16	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		307,330.92
D.	At Risk Student	(V-D)		13,002.65
E.	Indian Education For All	(V-E)		9,133.20
F.	American Indian Achievement Gap	(V-F)		35,358.00
G.	Data For Achievement	(V-G)		8,744.40
H.	Special Education Allowable Cost Payment	(V-H)		86,667.19
I.	Remaining Fund Balance Available	(V-I)		47,696.92
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,254,737.49
	1. Actual Non-Levy Revenue	(V-J1)	25,207.90	
	2. Anticipated Non-Levy Revenue	(V-J2)	2,205,427.48	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	24,102.11	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		0.00
	1. State - Guaranteed Tax Base Aid	(V-L1)	0.00	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,629,348.28

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		1,301,841.54
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		858,514.28
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		2,160,355.82

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		22.85
	1. District Property Tax Levy Mills	(V-U1)	22.85	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		22.85

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
44 Rosebud

0796 Colstrip Elem

Submit ID: 0796-77380557

01 General Fund

Adopted Budget	0001	4,789,704.10

Budget Uses

Expenditure Budget	0002	4,789,704.10
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	47,696.92
Direct State Aid	3110	1,192,621.16
Quality Educator	3111	307,330.92
At Risk Student	3112	13,002.65
Indian Education For All	3113	9,133.20
American Indian Achievement Gap	3114	35,358.00
State Special Education Allowable Cost Payment to Districts	3115	86,667.19
Data For Achievement	3116	8,744.40
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	22,380.70
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	2,827.20
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	24,102.11
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	1,140,121.43
School Block Grant Coal Mitigation	3449	1,065,306.05
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	0.00		
Over-BASE Levy	1110(c)	858,514.28		
District Tax Levy			1110	858,514.28
Total Estimated Revenues to Fund Adopted Budget			0004	4,789,704.10
Estimated Revenues Exceeding Adopted Budget			0004a	24,102.11

Budget Report
FY 2026
44 Rosebud
0796 Colstrip Elem

Submit ID: 0796-77380557

10 Transportation Fund

Adopted Budget	0001	275,000.00

Budget Uses

Expenditure Budget	0002	275,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	146,503.19
Contingency	0006	14,650.32
Over-Schedule	0011	113,846.49
Fund Balance for Budget	TFS48	210,037.51
Operating Reserve	0961	55,000.00
Unreserved Fund Balance Reappropriated	0970	155,037.51

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	119,962.49
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	275,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

44 Rosebud

0796 Colstrip Elem

Submit ID: 0796-77380557

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	1,060,635.44

Budget Uses

Expenditure Budget	0002	1,060,635.44
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,029,211.24
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,029,211.24
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	31,424.20
District Mills	999	0.84
Total Estimated Revenues to Fund Adopted Budget	0004	1,060,635.44

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2024 IC RE 3318	2024	89,753.30	0.00	17,950.66	0.00
2024 IC RE 3319	2024	89,753.30	0.00	17,950.66	0.00
2019 Chevy Suburban	2022	28,400.00	0.00	5,680.00	0.00
2019 Chevy Suburban K-1500	2022	29,144.50	0.00	5,828.90	0.00
2019 MCI J4500 Intercity Coach	2021	488,000.00	0.00	97,600.00	0.00
2021 Freightliner M2 Coachliner DXL	2021	321,650.00	0.00	64,330.00	0.00
2022 IC CE	2021	97,867.00	0.00	19,573.40	0.00
2022 IC Conventional	2021	97,867.00	0.00	19,573.40	0.00
2019 MCI Model J4500 56-pass	2020	157,500.00	63,000.00	31,500.00	0.00
2019 Ford Econoline E350 14-pass	2019	26,338.00	10,535.20	5,267.60	5,267.60
2019 IC Integrated RE S	2019	64,265.00	38,559.00	12,853.00	12,853.00
2019 IC RE 3000 77-pass	2019	66,518.00	26,607.20	13,303.60	13,303.60
Trooper TL4 mobile bus video system	2013	36,649.00	45,649.00	7,329.80	0.00
2005 BLUEBIRD 84 PASS	2004	42,693.50	64,040.25	N/A	NA
Total					31,424.20

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
44 Rosebud

0796 Colstrip Elem

Submit ID: 0796-77380557

14 Retirement Fund

Adopted Budget	0001	795,000.00

Budget Uses

Expenditure Budget	0002	795,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	176,736.30
Operating Reserve	0961	159,000.00
Unreserved Fund Balance Reappropriated	0970	17,736.30

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	777,263.70
Total Estimated Revenues to Fund Adopted Budget	0004	795,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

Coal Gross Proceeds	1123	101,151.21
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	101,151.21

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
44 Rosebud

0796 Colstrip Elem

Submit ID: 0796-77380557

28 Technology Fund

Adopted Budget	0001	373,876.03

Budget Uses

Expenditure Budget	0002	373,876.03
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	223,876.03
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	223,876.03
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	98,122.10
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,256.63
District Tax Levy	1110	49,621.27
District Mills	999	1.32
Total Estimated Revenues to Fund Adopted Budget	0004	373,876.03
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	373,651.22

Budget Uses

Expenditure Budget	0002	373,651.22
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	368,375.32
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	368,375.32

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	5,275.90
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	373,651.22
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
44 Rosebud

0796 Colstrip Elem

Submit ID: 0796-77380557

61 Building Reserve Fund

Adopted Budget		0001	550,776.60

Budget Uses

Expenditure Budget		0002	550,776.60
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	417,191.60
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	417,191.60
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	50,000.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	20,536.61
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	63,048.39	
District Tax Levy		1110	63,048.39
District Mills		999	1.68
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.68
Total Estimated Revenues to Fund Adopted Budget		0004	550,776.60

Budget Report
FY 2026

44 Rosebud

0797 Colstrip H S

Submit ID: 0797-54864703

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	161	37,577,946

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Britney Allen

(Signature) (Date)

Chairperson, School Trustees: Steve Becker

(Signature) (Date)

County Superintendent: Lisa Blevins

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026
44 Rosebud
0797 Colstrip H S

Submit ID: 0797-54864703

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,009,989.55	276,787.06	10%	9.20%	0.00	2,264,636.22	745,353.33	19.83
10 Transportation	240,000.00	48,000.00	20%	20.00%	173,593.70	66,406.30	0.00	0.00
11 Bus Depreciation Reserve	530,329.79	0.00	N/A	0.00%	441,675.02	57,230.57	31,424.20	0.84
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	515,000.00	103,000.00	20%	20.00%	43,512.79	471,487.21		
17 Adult Education	160,000.00	56,000.00	35%	35.00%	135,592.07	51,285.01	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	287,444.50	0.00	N/A	0.00%	172,444.50	46,301.55	68,698.45	1.83
29 Flexibility	320,650.22	0.00	N/A	0.00%	299,846.35	20,803.87	0.00	0.00
61 Building Reserve	339,863.43	0.00	N/A	0.00%	261,735.63	47,285.94	30,841.86	0.82
Total of All Funds	5,403,277.49	483,787.06			1,528,400.06	3,025,436.67	876,317.84	23.32

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

Budget Report
FY 2026

44 Rosebud

0797 Colstrip H S

Submit ID: 0797-54864703

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 COLSTRIP HS 9-12 161

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

A.	Direct State Aid	(I-A)	758,558.11
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	185,972.28
D.	At Risk Student	(I-D)	4,932.38
E.	Indian Education For All	(I-E)	4,084.57
F.	American Indian Achievement Gap	(I-F)	15,687.00
G.	Data For Achievement	(I-G)	3,910.69
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	58,357.91
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	3,960.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	160
B.	BASE Budget Limit	(II-B)	1,512,681.25
C.	Maximum Budget Limit	(II-C)	1,884,958.53
D.	Over-BASE Levy As Submitted on Budget	(II-D)	561,063.96
E.	Adopted Budget	(II-E)	2,866,458.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,653,886.39
H.	Maximum Budget Limit	(II-H)	2,028,300.74
I.	Highest Budget Without a Vote	(II-I)	3,009,989.55
J.	Highest Budget	(II-J)	3,009,989.55
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	145,314.00
M.	Adopted Budget	(II-M)	3,009,989.55

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

A.	Operating Reserve (961)	(III-A)		276,787.06
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		276,787.06

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,009,989.55
1.	BASE Budget Limit	(V-A1)	1,653,886.39	
2.	Over-BASE Budget	(V-A2)	1,356,103.16	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		758,558.11
1.	Direct State Aid Paid By State	(V-B1)	758,558.11	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		185,972.28
D.	At Risk Student	(V-D)		4,932.38
E.	Indian Education For All	(V-E)		4,084.57
F.	American Indian Achievement Gap	(V-F)		15,687.00
G.	Data For Achievement	(V-G)		3,910.69
H.	Special Education Allowable Cost Payment	(V-H)		58,357.91
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,228,497.20
1.	Actual Non-Levy Revenue	(V-J1)	5,477.72	
2.	Anticipated Non-Levy Revenue	(V-J2)	1,223,019.48	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		0.00
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,653,886.39

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		606,113.75
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		4,636.08
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	4,636.08	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		745,353.33
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,356,103.16

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		19.83
	1. District Property Tax Levy Mills	(V-U1)	19.83	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		19.83

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
44 Rosebud

0797 Colstrip H S

Submit ID: 0797-54864703

01 General Fund

Adopted Budget	0001	3,009,989.55

Budget Uses

Expenditure Budget	0002	3,009,989.55
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	758,558.11
Quality Educator	3111	185,972.28
At Risk Student	3112	4,932.38
Indian Education For All	3113	4,084.57
American Indian Achievement Gap	3114	15,687.00
State Special Education Allowable Cost Payment to Districts	3115	58,357.91
Data For Achievement	3116	3,910.69
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,592.92
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	1,884.80
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	595,051.53
School Block Grant Coal Mitigation	3449	627,967.95
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	4,636.08
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	0.00		
Over-BASE Levy	1110(c)	745,353.33		
District Tax Levy			1110	745,353.33
Total Estimated Revenues to Fund Adopted Budget			0004	3,009,989.55
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	240,000.00

Budget Uses

Expenditure Budget	0002	240,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	63,059.17
Contingency	0006	6,305.92
Over-Schedule	0011	170,634.91
Fund Balance for Budget	TFS48	221,593.70
Operating Reserve	0961	48,000.00
Unreserved Fund Balance Reappropriated	0970	173,593.70

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	14,382.49
State - On-Schedule Transportation Reimbursement	3210	52,023.81
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	240,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

44 Rosebud

0797 Colstrip H S

Submit ID: 0797-54864703

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	530,329.79

Budget Uses

Expenditure Budget	0002	530,329.79
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	441,675.02
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	441,675.02
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	57,230.57
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	31,424.20
District Mills	999	0.84
Total Estimated Revenues to Fund Adopted Budget	0004	530,329.79

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2024 IC RE 3318	2024	59,835.53	0.00	11,967.11	0.00
2024 IC RE 3319	2024	59,835.53	0.00	11,967.11	0.00
2019 Chevy Suburban	2022	28,400.00	0.00	5,680.00	0.00
2019 Chevy Suburban K-1500	2022	29,144.50	0.00	5,828.90	0.00
2019 MCI Model J4500 56-pass	2020	367,500.00	182,000.00	73,500.00	0.00
2019 Ford Econoline E350	2019	26,338.00	10,535.20	5,267.60	5,267.60
2019 IC Integrated RE S Bus	2019	64,265.00	51,412.00	12,853.00	12,853.00
2019 IC RE 3000 77-pass	2019	66,518.00	39,910.80	13,303.60	13,303.60
Ford E350 Super Duty 14 pass	2015	47,974.00	55,974.00	9,594.80	0.00
Trooper TL4 Mobile Bus Video System	2013	36,649.00	41,649.00	7,329.80	0.00
2005 BLUEBIRD 84 PASS	2004	42,693.50	64,040.25	N/A	NA
Total					31,424.20

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	515,000.00

Budget Uses

Expenditure Budget	0002	515,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	146,512.79
Operating Reserve	0961	103,000.00
Unreserved Fund Balance Reappropriated	0970	43,512.79

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	471,487.21
Total Estimated Revenues to Fund Adopted Budget	0004	515,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
44 Rosebud

0797 Colstrip H S

Submit ID: 0797-54864703

17 Adult Education Fund

Adopted Budget	0001	160,000.00

Budget Uses

Expenditure Budget	0002	160,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	191,592.07
Operating Reserve	0961	56,000.00
Unreserved Fund Balance Reappropriated	0970	135,592.07

Estimated Funding Sources

Coal Gross Proceeds	1123	51,285.01
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	160,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	26,877.08

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	287,444.50

Budget Uses

Expenditure Budget	0002	287,444.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	172,444.50
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	172,444.50
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	44,882.10
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,419.45
District Tax Levy	1110	68,698.45
District Mills	999	1.83
Total Estimated Revenues to Fund Adopted Budget	0004	287,444.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	320,650.22

Budget Uses

Expenditure Budget	0002	320,650.22
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	299,846.35
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	299,846.35

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	20,803.87
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	320,650.22
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

44 Rosebud

0797 Colstrip H S

Submit ID: 0797-54864703

61 Building Reserve Fund

Adopted Budget		0001	339,863.43

Budget Uses

Expenditure Budget		0002	339,863.43
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	261,735.63
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	261,735.63
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	19,727.80
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	27,558.14
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	30,841.86	
District Tax Levy		1110	30,841.86
District Mills		999	0.82
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.82
Total Estimated Revenues to Fund Adopted Budget		0004	339,863.43

Budget Report
FY 2026

15 Flathead

Submit ID: 0312-21052445

0312 Columbia Falls Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 1,598	N/A	54,943,201

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Dustin Zuffelato

(Signature) (Date)

Chairperson, School Trustees: Jill Rocksund

(Signature) (Date)

County Superintendent: Marcia Stolfus

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

15 Flathead

0312 Columbia Falls Elem

Submit ID: 0312-21052445

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	12,741,938.00	867,360.86	10%	6.81%	0.00	9,521,276.35	3,220,661.65	58.63
10 Transportation	928,755.00	185,751.00	20%	20.00%	120,759.56	298,755.08	509,240.36	9.27
11 Bus Depreciation Reserve	323,105.00	0.00	N/A	0.00%	22,032.04	0.96	301,072.00	5.48
13 Tuition	1,204,256.00		N/A		170,881.06	0.00	1,033,374.94	18.81
14 Retirement	2,040,166.00	408,033.20	20%	20.00%	107,796.84	1,932,369.16		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,776,992.00	0.00	N/A	0.00%	888,725.67	9,175.11	879,091.22	16.00
29 Flexibility	27,396.00	0.00	N/A	0.00%	6,076.77	21,319.23	0.00	0.00
61 Building Reserve	550,680.00	0.00	N/A	0.00%	324,379.06	136,817.94	89,483.00	1.63
Total of All Funds	19,593,288.00	1,461,145.06			1,640,651.00	11,919,713.83	6,032,923.17	109.82

50 Debt Service Tax Jurisdiction								
1	2,738,550.00	209,818.00	20-9-438	7.66%	266,739.67	0.00	2,471,810.33	44.99

Budget Report
FY 2026

15 Flathead

Submit ID: 0312-21052445

0312 Columbia Falls Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	COLUMBIA FALLS K-6	1,225	*
M1	COLUMBIA FALLS 7-8	373	*

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

A.	Direct State Aid	(I-A)	4,997,879.29
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	931,525.92
D.	At Risk Student	(I-D)	78,757.16
E.	Indian Education For All	(I-E)	20,215.31
F.	American Indian Achievement Gap	(I-F)	22,410.00
G.	Data For Achievement	(I-G)	38,815.42
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	467,168.75
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	113,983.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	1,620
B.	BASE Budget Limit	(II-B)	10,093,149.50
C.	Maximum Budget Limit	(II-C)	12,575,244.86
D.	Over-BASE Levy As Submitted on Budget	(II-D)	2,051,427.50
E.	Adopted Budget	(II-E)	12,144,577.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	10,690,510.46
H.	Maximum Budget Limit	(II-H)	13,501,515.39
I.	Highest Budget Without a Vote	(II-I)	12,741,938.45
J.	Highest Budget	(II-J)	13,501,515.39
K.	Highest Voted Amount	(II-K)	759,576.94
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	12,741,938.00

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

A.	Operating Reserve (961)	(III-A)		867,360.86
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		867,360.86

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		12,741,938.00
	1. BASE Budget Limit	(V-A1)	10,690,510.46	
	2. Over-BASE Budget	(V-A2)	2,051,427.54	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		4,997,879.29
	1. Direct State Aid Paid By State	(V-B1)	4,997,879.29	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		931,525.92
D.	At Risk Student	(V-D)		78,757.16
E.	Indian Education For All	(V-E)		20,215.31
F.	American Indian Achievement Gap	(V-F)		22,410.00
G.	Data For Achievement	(V-G)		38,815.42
H.	Special Education Allowable Cost Payment	(V-H)		467,168.75
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		215,234.54
	1. Actual Non-Levy Revenue	(V-J1)	59,779.54	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	155,455.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		3,918,504.07
	1. State - Guaranteed Tax Base Aid	(V-L1)	2,749,269.96	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	1,169,234.11	
M.	**Subtotal of BASE Budget Revenue	(V-M)		10,690,510.46

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		2,051,427.54
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		2,051,427.54

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		21.29
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		37.34
	1. District Property Tax Levy Mills	(V-U1)	37.34	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		58.63

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

15 Flathead

0312 Columbia Falls Elem

Submit ID: 0312-21052445

01 General Fund

Adopted Budget	0001	12,741,938.00

Budget Uses

Expenditure Budget	0002	12,741,938.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	4,997,879.29
Quality Educator	3111	931,525.92
At Risk Student	3112	78,757.16
Indian Education For All	3113	20,215.31
American Indian Achievement Gap	3114	22,410.00
State Special Education Allowable Cost Payment to Districts	3115	467,168.75
Data For Achievement	3116	38,815.42
State - Guaranteed Tax Base Aid	3120	2,749,269.96

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	58,930.58
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	848.96
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	155,455.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	1,169,234.11		
Over-BASE Levy	1110(c)	2,051,427.54		
District Tax Levy			1110	3,220,661.65
Total Estimated Revenues to Fund Adopted Budget			0004	12,741,938.00
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	928,755.00

Budget Uses

Expenditure Budget	0002	928,755.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	271,595.54
Contingency	0006	27,159.55
Over-Schedule	0011	629,999.91
Fund Balance for Budget	TFS48	306,510.56
Operating Reserve	0961	185,751.00
Unreserved Fund Balance Reappropriated	0970	120,759.56

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	74,688.77
State - On-Schedule Transportation Reimbursement	3210	224,066.31
District Tax Levy	1110	509,240.36
District Mills	999	9.27
Total Estimated Revenues to Fund Adopted Budget	0004	928,755.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	323,105.00

Budget Uses

Expenditure Budget	0002	323,105.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	22,032.04
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	22,032.04
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.96
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	301,072.00
District Mills	999	5.48
Total Estimated Revenues to Fund Adopted Budget	0004	323,105.00

Budget Report
FY 2026

15 Flathead

0312 Columbia Falls Elem

Submit ID: 0312-21052445

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Asset 6533	2025	111,504.75	0.00	22,300.95	0.00
Asset 6534	2025	111,504.75	0.00	22,300.95	0.00
6519 - 2024 Propane VIN3282	2024	76,029.00	0.00	15,205.80	0.00
6520 - 2024 Propane VIN3281	2024	76,029.00	0.00	15,205.80	0.00
6521 - 2024 Propane VIN3280	2024	76,029.00	0.00	15,205.80	0.00
6506	2023	106,875.00	34,534.09	21,375.00	21,375.00
6507 - DEQ Propane	2023	106,875.00	15,144.11	21,375.00	21,375.00
6513 - 14 Passenger Activity Bus	2023	33,250.00	0.00	6,650.00	6,650.00
6514 - 28 Passenger SPED	2023	86,265.00	0.00	17,253.00	13,493.11
6497	2022	88,373.00	52,473.46	17,674.60	17,674.60
6498	2022	88,373.00	35,349.20	17,674.60	17,674.60
6487	2021	67,800.00	54,240.00	13,560.00	13,560.00
6488	2021	82,142.00	65,713.60	16,428.40	16,428.40
6489	2021	82,142.00	65,713.06	16,428.40	16,428.40
6480	2020	81,824.00	81,824.00	16,364.80	16,364.80
6481	2020	81,824.00	81,824.00	16,364.80	16,364.80
6482	2020	134,125.00	131,850.00	26,825.00	26,825.00
6475-Activity Bus	2019	58,542.00	58,542.00	11,708.40	11,708.40
6476 - 2019 Route Bus	2019	89,780.00	89,780.00	17,956.00	17,956.00
6477-SPED short Bus	2019	75,500.00	75,500.00	15,100.00	15,100.00
6461	2018	87,602.50	104,893.27	17,520.50	17,520.50
6462	2018	87,602.50	87,602.50	17,520.50	17,520.50
6456	2017	87,603.00	122,644.20	17,520.60	8,760.30
6457	2017	87,603.00	123,111.91	17,520.60	8,292.59
6444	2016	87,435.00	131,152.50	N/A	NA
6449	2016	55,150.70	82,726.05	N/A	NA
6415	2013	87,301.00	130,951.50	N/A	NA
6200	2010	82,343.00	123,514.50	N/A	NA
6201	2010	52,381.00	78,571.50	N/A	NA
6128	2009	77,184.00	115,776.00	N/A	NA
6074-Activity	2008	46,106.00	69,159.00	N/A	NA
6075	2008	53,969.00	80,953.50	N/A	NA
Radios	2008	347.00	520.50	N/A	NA
Total					301,072.00

Budget Report
FY 2026
15 Flathead

0312 Columbia Falls Elem

Submit ID: 0312-21052445

13 Tuition Fund

Adopted Budget	0001	1,204,256.00

Budget Uses

Expenditure Budget	0002	1,204,256.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	170,881.06
Unreserved Fund Balance Reappropriated	0970	170,881.06

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,033,374.94
District Mills	999	18.81
Total Estimated Revenues to Fund Adopted Budget	0004	1,204,256.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	2,040,166.00

Budget Uses

Expenditure Budget	0002	2,040,166.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	515,830.04
Operating Reserve	0961	408,033.20
Unreserved Fund Balance Reappropriated	0970	107,796.84

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	1,932,369.16
Total Estimated Revenues to Fund Adopted Budget	0004	2,040,166.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
15 Flathead

Submit ID: 0312-21052445

0312 Columbia Falls Elem

28 Technology Fund

Adopted Budget	0001	1,776,992.00

Budget Uses

Expenditure Budget	0002	1,776,992.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	888,725.67
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	888,725.67
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	9,175.11
District Tax Levy	1110	879,091.22
District Mills	999	16.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,776,992.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	27,396.00

Budget Uses

Expenditure Budget	0002	27,396.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,076.77
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,076.77

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.77
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	21,318.46
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	27,396.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
15 Flathead

0312 Columbia Falls Elem

Submit ID: 0312-21052445

50 Debt Service Fund
1

Taxable Value		54,943,201.00
Adopted Budget	0001	2,738,550.00

Budget Uses

Expenditure Budget	0002	2,738,550.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	476,557.67
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	209,818.00
Unreserved Fund Balance Reappropriated	0970	266,739.67
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,471,810.33
Jurisdiction Mills	999	44.99
Total Estimated Revenues to Fund Adopted Budget	0004	2,738,550.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
Elementary Bond	12/30/2019	06/30/2040	32,000,000.00	24,965,000.00	1,305,000.00	1,041,850.00	1,000.00
Elementary Bond	09/30/2021	06/30/2040	5,072,000.00	3,980,000.00	235,000.00	114,200.00	500.00
Total Bond Requirements							2,697,550.00

SIDs

Issue Type	Amount
Elementary	41,000.00
Total SID Requirements	41,000.00

Total Debt Service Requirements	0002	2,738,550.00

Budget Report
FY 2026
15 Flathead

Submit ID: 0312-21052445

0312 Columbia Falls Elem

61 Building Reserve Fund

Adopted Budget		0001	550,680.00

Budget Uses

Expenditure Budget		0002	550,680.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	324,379.06
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	324,379.06
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.94
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	136,817.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	89,483.00	
District Tax Levy		1110	89,483.00
District Mills		999	1.63
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.63
Total Estimated Revenues to Fund Adopted Budget		0004	550,680.00

Budget Report
FY 2026

15 Flathead

0313 Columbia Falls H S

Submit ID: 0313-40671202

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	706	64,293,177

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Dustin Zuffelato

(Signature) (Date)

Chairperson, School Trustees: Jill Rocksund

(Signature) (Date)

County Superintendent: Marcia Stolfus

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

15 Flathead

0313 Columbia Falls H S

Submit ID: 0313-40671202

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	6,831,232.00	436,474.56	10%	6.39%	0.00	4,818,539.01	2,012,692.99	31.30
10 Transportation	497,882.00	99,576.40	20%	20.00%	50,963.39	114,281.56	332,637.05	5.17
11 Bus Depreciation Reserve	182,970.00	0.00	N/A	0.00%	13,481.29	0.71	169,488.00	2.64
13 Tuition	280,765.00		N/A		81,813.90	0.00	198,951.10	3.09
14 Retirement	1,126,168.00	225,233.60	20%	20.00%	45,307.80	1,080,860.20		
17 Adult Education	25,127.00	0.00	35%	0.00%	25,126.13	0.87	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	61,246.00	0.00	N/A	0.00%	56,469.14	4,776.86	0.00	0.00
29 Flexibility	60,507.00	0.00	N/A	0.00%	1,841.50	58,665.50	0.00	0.00
61 Building Reserve	1,579,889.00	0.00	N/A	0.00%	83,813.26	73,049.74	1,423,026.00	22.14
Total of All Funds	10,645,786.00	761,284.56			358,816.41	6,150,174.45	4,136,795.14	64.34

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

Budget Report
FY 2026

15 Flathead

Submit ID: 0313-40671202

0313 Columbia Falls H S

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 COLUMBIA FALLS HS 9-12 706 *

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

A.	Direct State Aid	(I-A)	2,731,961.41
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	399,787.44
D.	At Risk Student	(I-D)	22,786.23
E.	Indian Education For All	(I-E)	9,862.55
F.	American Indian Achievement Gap	(I-F)	10,707.00
G.	Data For Achievement	(I-G)	17,148.74
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	153,880.49
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	96,669.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	705
B.	BASE Budget Limit	(II-B)	5,216,085.94
C.	Maximum Budget Limit	(II-C)	6,495,023.90
D.	Over-BASE Levy As Submitted on Budget	(II-D)	1,266,091.06
E.	Adopted Budget	(II-E)	6,482,177.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	5,565,141.05
H.	Maximum Budget Limit	(II-H)	7,033,243.50
I.	Highest Budget Without a Vote	(II-I)	6,831,232.11
J.	Highest Budget	(II-J)	7,033,243.50
K.	Highest Voted Amount	(II-K)	202,011.39
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	6,831,232.00

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

A.	Operating Reserve (961)	(III-A)		436,474.56
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		436,474.56

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		6,831,232.00
1.	BASE Budget Limit	(V-A1)	5,565,141.05	
2.	Over-BASE Budget	(V-A2)	1,266,090.95	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		2,731,961.41
1.	Direct State Aid Paid By State	(V-B1)	2,731,961.41	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		399,787.44
D.	At Risk Student	(V-D)		22,786.23
E.	Indian Education For All	(V-E)		9,862.55
F.	American Indian Achievement Gap	(V-F)		10,707.00
G.	Data For Achievement	(V-G)		17,148.74
H.	Special Education Allowable Cost Payment	(V-H)		153,880.49
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		147,073.16
1.	Actual Non-Levy Revenue	(V-J1)	11,541.16	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	135,532.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		2,071,934.03
1.	State - Guaranteed Tax Base Aid	(V-L1)	1,325,331.99	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	746,602.04	
M.	**Subtotal of BASE Budget Revenue	(V-M)		5,565,141.05

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		1,266,090.95
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,266,090.95

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		11.61
U.	Over-BASE Mills	(V-U)		19.69
	1. District Property Tax Levy Mills	(V-U1)	19.69	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		31.30

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	6,831,232.00

Budget Uses

Expenditure Budget	0002	6,831,232.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	2,731,961.41
Quality Educator	3111	399,787.44
At Risk Student	3112	22,786.23
Indian Education For All	3113	9,862.55
American Indian Achievement Gap	3114	10,707.00
State Special Education Allowable Cost Payment to Districts	3115	153,880.49
Data For Achievement	3116	17,148.74
State - Guaranteed Tax Base Aid	3120	1,325,331.99

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	11,177.12
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	364.04
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	135,532.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	746,602.04		
Over-BASE Levy	1110(c)	1,266,090.95		
District Tax Levy			1110	2,012,692.99
Total Estimated Revenues to Fund Adopted Budget			0004	6,831,232.00
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	497,882.00

Budget Uses

Expenditure Budget	0002	497,882.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	103,892.56
Contingency	0006	10,389.00
Over-Schedule	0011	383,600.44
Fund Balance for Budget	TFS48	150,539.79
Operating Reserve	0961	99,576.40
Unreserved Fund Balance Reappropriated	0970	50,963.39

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	28,570.39
State - On-Schedule Transportation Reimbursement	3210	85,711.17
District Tax Levy	1110	332,637.05
District Mills	999	5.17
Total Estimated Revenues to Fund Adopted Budget	0004	497,882.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	182,970.00

Budget Uses

Expenditure Budget	0002	182,970.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	13,481.29
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	13,481.29
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.71
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	169,488.00
District Mills	999	2.64
Total Estimated Revenues to Fund Adopted Budget	0004	182,970.00

Budget Report
FY 2026
15 Flathead
0313 Columbia Falls H S

Submit ID: 0313-40671202

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Asset 6533	2025	54,920.25	0.00	10,984.05	0.00
Asset 6534	2025	54,920.25	0.00	10,984.05	0.00
6519 - 2024 Propane VIN3282	2024	37,447.00	0.00	7,489.40	0.00
6520 - 2024 Propane VIN3281	2024	37,447.00	0.00	7,489.40	0.00
6521 - 2024 Propane VIN3280	2024	37,447.00	0.00	7,489.40	0.00
6506 - Propane DEQ Grant	2023	37,125.00	14,850.00	7,425.00	7,425.00
6507 - Propane DEQ Grant	2023	37,125.00	8,072.08	7,425.00	7,425.00
6513 - 14 passenger activity bus	2023	61,750.00	1,835.08	12,350.00	12,350.00
6514 - 28 passenger SPED	2023	35,235.00	0.00	7,047.00	2,992.05
6497	2022	43,527.00	25,844.28	8,705.40	8,705.40
6498	2022	43,527.00	17,410.80	8,705.40	8,705.40
6487	2021	67,800.00	54,240.00	13,560.00	13,560.00
6488	2021	40,458.00	32,366.40	8,091.60	8,091.60
6489	2021	40,458.00	32,366.40	8,091.60	8,091.60
6480	2020	40,301.00	40,301.00	8,060.20	8,060.20
6481	2020	40,301.00	40,301.00	8,060.20	8,060.20
6475 - Activity Bus	2019	118,859.00	122,466.42	23,771.80	23,771.80
6476 - 2019 Route Bus	2019	44,220.00	44,220.00	8,844.00	8,844.00
6461	2018	43,147.50	51,777.00	8,629.50	8,629.50
6462	2018	43,147.50	51,777.00	8,629.50	8,629.50
6456	2017	43,148.00	51,777.60	8,629.60	8,629.60
6457	2017	43,148.00	51,777.60	8,629.60	8,629.60
6444	2016	43,065.00	64,597.50	N/A	NA
6449	2016	111,972.62	159,071.38	22,394.52	8,887.55
6415	2013	42,999.00	64,498.50	N/A	NA
6200	2010	40,557.00	60,835.50	N/A	NA
6201	2010	106,349.00	159,523.50	N/A	NA
6127	2009	36,630.00	54,945.00	N/A	NA
6128	2009	38,016.00	57,024.00	N/A	NA
6074-Activity	2008	93,609.00	140,413.50	N/A	NA
6075	2008	53,969.00	80,953.50	N/A	NA
Total					169,488.00

Budget Report
FY 2026
15 Flathead

Submit ID: 0313-40671202

0313 Columbia Falls H S

13 Tuition Fund

Adopted Budget	0001	280,765.00

Budget Uses

Expenditure Budget	0002	280,765.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	81,813.90
Unreserved Fund Balance Reappropriated	0970	81,813.90

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	198,951.10
District Mills	999	3.09
Total Estimated Revenues to Fund Adopted Budget	0004	280,765.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
15 Flathead

Submit ID: 0313-40671202

0313 Columbia Falls H S

14 Retirement Fund

Adopted Budget	0001	1,126,168.00

Budget Uses

Expenditure Budget	0002	1,126,168.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	270,541.40
Operating Reserve	0961	225,233.60
Unreserved Fund Balance Reappropriated	0970	45,307.80

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	1,080,860.20
Total Estimated Revenues to Fund Adopted Budget	0004	1,126,168.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	25,127.00

Budget Uses

Expenditure Budget	0002	25,127.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	25,126.13
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	25,126.13

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.87
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	25,127.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	61,246.00

Budget Uses

Expenditure Budget	0002	61,246.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	56,469.14
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	56,469.14
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.59
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	4,776.27
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	61,246.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
15 Flathead

Submit ID: 0313-40671202

0313 Columbia Falls H S

29 Flexibility Fund

Adopted Budget	0001	60,507.00

Budget Uses

Expenditure Budget	0002	60,507.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,841.50
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,841.50

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.34
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	58,665.16
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	60,507.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

15 Flathead

Submit ID: 0313-40671202

0313 Columbia Falls H S

61 Building Reserve Fund

Adopted Budget		0001	1,579,889.00

Budget Uses

Expenditure Budget		0002	1,579,889.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	83,813.26
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	83,813.26
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.74
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	73,049.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	1,375,000.00	
Building Reserve Permissive Levy	1110(b)	48,026.00	
District Tax Levy		1110	1,423,026.00
District Mills		999	22.14
Building Reserve Voted Mills		0134	21.39
Building Reserve Permissive Mills		0135	0.75
Total Estimated Revenues to Fund Adopted Budget		0004	1,579,889.00

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/07/2024	2,750,000.00	2	612	1,375,000.00	1,375,000.00	1,375,000.00
Total						1,375,000.00

Budget Report
FY 2026

48 Stillwater

0848 Columbus Elem

Submit ID: 0848-80537358

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 489	N/A	22,281,337

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Kari Econom

(Signature) (Date)

Chairperson, School Trustees: Joe Morse

(Signature) (Date)

County Superintendent: Mark Ranstrom

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

48 Stillwater

0848 Columbus Elem

Submit ID: 0848-80537358

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,858,073.44	321,443.17	10%	8.33%	0.00	2,738,885.36	1,119,188.08	50.23
10 Transportation	400,000.00	80,000.00	20%	20.00%	14,867.42	158,400.00	226,732.58	10.18
11 Bus Depreciation Reserve	522,061.79	0.00	N/A	0.00%	372,892.49	0.00	149,169.30	6.69
13 Tuition	115,000.00		N/A		29,987.37	0.00	85,012.63	3.82
14 Retirement	550,000.00	110,000.00	20%	20.00%	157,291.35	392,708.65		
17 Adult Education	30,000.00	10,500.00	35%	35.00%	83,831.78	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	9,608.91	0.00	N/A	0.00%	6,785.32	2,823.59	0.00	0.00
29 Flexibility	2,991.88	0.00	N/A	0.00%	2,991.88	0.00	0.00	0.00
61 Building Reserve	117,281.78	0.00	N/A	0.00%	19,206.78	44,766.04	53,308.96	2.39
Total of All Funds	5,605,017.80	521,943.17			687,854.39	3,337,583.64	1,633,411.55	73.31

50 Debt Service Tax Jurisdiction								
6000963	888,750.00	49,534.25	20-9-438	5.57%	0.00	0.00	888,750.00	39.89

Budget Report
FY 2026

48 Stillwater

0848 Columbus Elem

Submit ID: 0848-80537358

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	COLUMBUS K-6	368 *
M1	COLUMBUS 7-8	121 *

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

A.	Direct State Aid	(I-A)	1,597,620.64
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	268,403.85
D.	At Risk Student	(I-D)	8,218.77
E.	Indian Education For All	(I-E)	12,405.93
F.	American Indian Achievement Gap	(I-F)	3,486.00
G.	Data For Achievement	(I-G)	11,877.81
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	82,908.89
I.	State Special Education Related-Services Payment To Coop	(I-I)	25,520.04
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	25,606.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	505
B.	BASE Budget Limit	(II-B)	3,215,082.74
C.	Maximum Budget Limit	(II-C)	4,022,073.60
D.	Over-BASE Levy As Submitted on Budget	(II-D)	568,124.30
E.	Adopted Budget	(II-E)	3,783,207.04

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,289,949.14
H.	Maximum Budget Limit	(II-H)	4,112,558.75
I.	Highest Budget Without a Vote	(II-I)	3,858,073.44
J.	Highest Budget	(II-J)	4,112,558.75
K.	Highest Voted Amount	(II-K)	254,485.31
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,858,073.44

Budget Report
FY 2026

48 Stillwater

0848 Columbus Elem

Submit ID: 0848-80537358

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

A.	Operating Reserve (961)	(III-A)		321,443.17
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		321,443.17

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,858,073.44
1.	BASE Budget Limit	(V-A1)	3,289,949.14	
2.	Over-BASE Budget	(V-A2)	568,124.30	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,597,620.64
1.	Direct State Aid Paid By State	(V-B1)	1,597,620.64	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		268,403.85
D.	At Risk Student	(V-D)		8,218.77
E.	Indian Education For All	(V-E)		12,405.93
F.	American Indian Achievement Gap	(V-F)		3,486.00
G.	Data For Achievement	(V-G)		11,877.81
H.	Special Education Allowable Cost Payment	(V-H)		82,908.89
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		86,415.05
1.	Actual Non-Levy Revenue	(V-J1)	56,529.88	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	29,885.17	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,218,612.20
1.	State - Guaranteed Tax Base Aid	(V-L1)	667,548.42	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	551,063.78	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,289,949.14

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		568,124.30
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		568,124.30

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		24.73
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		25.50
	1. District Property Tax Levy Mills	(V-U1)	25.50	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		50.23

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

48 Stillwater

0848 Columbus Elem

Submit ID: 0848-80537358

01 General Fund

Adopted Budget	0001	3,858,073.44

Budget Uses

Expenditure Budget	0002	3,858,073.44
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,597,620.64
Quality Educator	3111	268,403.85
At Risk Student	3112	8,218.77
Indian Education For All	3113	12,405.93
American Indian Achievement Gap	3114	3,486.00
State Special Education Allowable Cost Payment to Districts	3115	82,908.89
Data For Achievement	3116	11,877.81
State - Guaranteed Tax Base Aid	3120	667,548.42

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	56,529.88
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	29,885.17
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	551,063.78		
Over-BASE Levy	1110(c)	568,124.30		
District Tax Levy			1110	1,119,188.08
Total Estimated Revenues to Fund Adopted Budget			0004	3,858,073.44
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	400,000.00

Budget Uses

Expenditure Budget	0002	400,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	144,000.00
Contingency	0006	14,400.00
Over-Schedule	0011	241,600.00
Fund Balance for Budget	TFS48	94,867.42
Operating Reserve	0961	80,000.00
Unreserved Fund Balance Reappropriated	0970	14,867.42

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	39,600.00
State - On-Schedule Transportation Reimbursement	3210	118,800.00
District Tax Levy	1110	226,732.58
District Mills	999	10.18
Total Estimated Revenues to Fund Adopted Budget	0004	400,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

48 Stillwater

0848 Columbus Elem

Submit ID: 0848-80537358

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	522,061.79

Budget Uses

Expenditure Budget	0002	522,061.79
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	372,892.49
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	372,892.49
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	149,169.30
District Mills	999	6.69
Total Estimated Revenues to Fund Adopted Budget	0004	522,061.79

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2025 BLUEBIRD	2025	196,300.00	0.00	39,260.00	39,260.00
2025 Freight Liner	2025	192,300.00	0.00	38,460.00	38,460.00
Thomas EFX Bus	2024	75,121.50	15,024.30	15,024.30	15,024.30
2022 Bluebird RE 84 Passenger	2022	68,000.00	32,200.00	13,600.00	13,600.00
2023 Bluebird 84 Passenger	2022	58,625.00	28,450.00	11,725.00	11,725.00
2019 Bluebird 84 Passenger All American	2019	51,250.00	56,250.00	10,250.00	10,250.00
2020 Bluebird 84 Passenger All American	2019	49,500.00	59,400.00	9,900.00	9,900.00
2019 Blue Bird (84 passenger)	2018	54,750.00	70,700.00	10,950.00	10,950.00
2000 Prevost	2017	50,000.00	75,000.00	N/A	NA
2017 All American	2016	58,525.00	87,787.50	N/A	NA
2015 Bluebird All American	2014	53,500.00	80,250.00	N/A	NA
2001 MCI	2010	84,900.00	127,350.00	N/A	NA
Total					149,169.30

13 Tuition Fund

Adopted Budget	0001	115,000.00

Budget Uses

Expenditure Budget	0002	115,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	29,987.37
Unreserved Fund Balance Reappropriated	0970	29,987.37

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	85,012.63
District Mills	999	3.82
Total Estimated Revenues to Fund Adopted Budget	0004	115,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	550,000.00

Budget Uses

Expenditure Budget	0002	550,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	267,291.35
Operating Reserve	0961	110,000.00
Unreserved Fund Balance Reappropriated	0970	157,291.35

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	392,708.65
Total Estimated Revenues to Fund Adopted Budget	0004	550,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	30,000.00

Budget Uses

Expenditure Budget	0002	30,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	94,331.78
Operating Reserve	0961	10,500.00
Unreserved Fund Balance Reappropriated	0970	83,831.78

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	30,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	53,831.78

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	9,608.91

Budget Uses

Expenditure Budget	0002	9,608.91
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	6,785.32
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,785.32
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,823.59
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	9,608.91
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

48 Stillwater

0848 Columbus Elem

Submit ID: 0848-80537358

29 Flexibility Fund

Adopted Budget	0001	2,991.88

Budget Uses

Expenditure Budget	0002	2,991.88
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,991.88
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,991.88

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,991.88
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

48 Stillwater

0848 Columbus Elem

Submit ID: 0848-80537358

50 Debt Service Fund

6000963

Taxable Value		22,281,337.00
Adopted Budget	0001	888,750.00

Budget Uses

Expenditure Budget	0002	888,750.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	49,534.25
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	49,534.25
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	888,750.00
Jurisdiction Mills	999	39.89
Total Estimated Revenues to Fund Adopted Budget	0004	888,750.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
Elementary Bond	02/26/2019	06/30/2039	11,265,000.00	8,515,000.00	475,000.00	412,750.00	1,000.00
Total Bond Requirements							888,750.00
Total Debt Service Requirements						0002	888,750.00

Budget Report
FY 2026

48 Stillwater

0848 Columbus Elem

Submit ID: 0848-80537358

61 Building Reserve Fund

Adopted Budget		0001	117,281.78

Budget Uses

Expenditure Budget		0002	117,281.78
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	19,206.78
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	19,206.78
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	44,766.04
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	53,308.96	
District Tax Levy		1110	53,308.96
District Mills		999	2.39
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.39
Total Estimated Revenues to Fund Adopted Budget		0004	117,281.78

Budget Report
FY 2026

48 Stillwater

0849 Columbus H S

Submit ID: 0849-12707803

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	245	22,505,129

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Kari Econom

(Signature) (Date)

Chairperson, School Trustees: Joe Morse

(Signature) (Date)

County Superintendent: Mark Ranstrom

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

48 Stillwater

0849 Columbus H S

Submit ID: 0849-12707803

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,570,873.29	202,258.21	10%	7.87%	0.00	1,903,946.15	666,927.14	29.63
10 Transportation	190,000.00	38,000.00	20%	20.00%	22,625.87	118,971.92	48,402.21	2.15
11 Bus Depreciation Reserve	441,193.77	0.00	N/A	0.00%	310,144.47	0.00	131,049.30	5.82
13 Tuition	120,000.00		N/A		27,827.14	0.00	92,172.86	4.10
14 Retirement	400,000.00	80,000.00	20%	20.00%	146,144.32	253,855.68		
17 Adult Education	50,000.00	17,500.00	35%	35.00%	81,844.52	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	14,355.24	0.00	N/A	0.00%	12,468.79	1,886.45	0.00	0.00
29 Flexibility	34,818.39	0.00	N/A	0.00%	34,818.39	0.00	0.00	0.00
61 Building Reserve	99,370.63	0.00	N/A	0.00%	30,735.63	42,308.02	26,326.98	1.17
Total of All Funds	3,920,611.32	337,758.21			666,609.13	2,320,968.22	964,878.49	42.87

50 Debt Service **Tax Jurisdiction**								
6000963	308,200.00	64,099.36	20-9-438	20.80%	0.00	0.00	308,200.00	13.69

Budget Report
FY 2026

48 Stillwater

0849 Columbus H S

Submit ID: 0849-12707803

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 COLUMBUS HS 9-12 245 *

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

A.	Direct State Aid	(I-A)	1,067,043.09
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	145,834.65
D.	At Risk Student	(I-D)	2,488.49
E.	Indian Education For All	(I-E)	6,215.65
F.	American Indian Achievement Gap	(I-F)	747.00
G.	Data For Achievement	(I-G)	5,951.05
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	87,118.44
I.	State Special Education Related-Services Payment To Coop	(I-I)	12,814.55
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	36,671.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	249
B.	BASE Budget Limit	(II-B)	2,068,592.90
C.	Maximum Budget Limit	(II-C)	2,592,361.62
D.	Over-BASE Levy As Submitted on Budget	(II-D)	372,848.01
E.	Adopted Budget	(II-E)	2,441,440.91

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,198,025.28
H.	Maximum Budget Limit	(II-H)	2,764,131.07
I.	Highest Budget Without a Vote	(II-I)	2,570,873.29
J.	Highest Budget	(II-J)	2,764,131.07
K.	Highest Voted Amount	(II-K)	193,257.78
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,570,873.29

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

A.	Operating Reserve (961)	(III-A)		202,258.21
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		202,258.21

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,570,873.29
	1. BASE Budget Limit	(V-A1)	2,198,025.28	
	2. Over-BASE Budget	(V-A2)	372,848.01	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,067,043.09
	1. Direct State Aid Paid By State	(V-B1)	1,067,043.09	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		145,834.65
D.	At Risk Student	(V-D)		2,488.49
E.	Indian Education For All	(V-E)		6,215.65
F.	American Indian Achievement Gap	(V-F)		747.00
G.	Data For Achievement	(V-G)		5,951.05
H.	Special Education Allowable Cost Payment	(V-H)		87,118.44
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		71,119.97
	1. Actual Non-Levy Revenue	(V-J1)	47,358.65	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	23,761.32	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		811,506.94
	1. State - Guaranteed Tax Base Aid	(V-L1)	517,427.81	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	294,079.13	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,198,025.28

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		372,848.01
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		372,848.01

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		13.06
U.	Over-BASE Mills	(V-U)		16.57
	1. District Property Tax Levy Mills	(V-U1)	16.57	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		29.63

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

48 Stillwater

0849 Columbus H S

Submit ID: 0849-12707803

01 General Fund

Adopted Budget	0001	2,570,873.29

Budget Uses

Expenditure Budget	0002	2,570,873.29
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,067,043.09
Quality Educator	3111	145,834.65
At Risk Student	3112	2,488.49
Indian Education For All	3113	6,215.65
American Indian Achievement Gap	3114	747.00
State Special Education Allowable Cost Payment to Districts	3115	87,118.44
Data For Achievement	3116	5,951.05
State - Guaranteed Tax Base Aid	3120	517,427.81

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	47,358.65
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	23,761.32
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	294,079.13		
Over-BASE Levy	1110(c)	372,848.01		
District Tax Levy			1110	666,927.14
Total Estimated Revenues to Fund Adopted Budget			0004	2,570,873.29
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	190,000.00

Budget Uses

Expenditure Budget	0002	190,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	108,156.30
Contingency	0006	10,815.63
Over-Schedule	0011	71,028.07
Fund Balance for Budget	TFS48	60,625.87
Operating Reserve	0961	38,000.00
Unreserved Fund Balance Reappropriated	0970	22,625.87

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	29,742.98
State - On-Schedule Transportation Reimbursement	3210	89,228.94
District Tax Levy	1110	48,402.21
District Mills	999	2.15
Total Estimated Revenues to Fund Adopted Budget	0004	190,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

48 Stillwater

0849 Columbus H S

Submit ID: 0849-12707803

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	441,193.77

Budget Uses

Expenditure Budget	0002	441,193.77
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	310,144.47
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	310,144.47
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	131,049.30
District Mills	999	5.82
Total Estimated Revenues to Fund Adopted Budget	0004	441,193.77

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2025 BlueBird	2025	105,700.00	0.00	21,140.00	21,140.00
2025 FREIGHTLINER	2025	192,300.00	0.00	38,460.00	38,460.00
THOMAS EFX	2024	75,121.50	15,024.30	15,024.30	15,024.30
2022 Bluebird RE 84 Passenger	2022	68,000.00	32,200.00	13,600.00	13,600.00
23 Bluebird 84 Passenger	2022	58,625.00	28,450.00	11,725.00	11,725.00
2019 Blue Bird 84 Passenger All American	2019	51,250.00	56,250.00	10,250.00	10,250.00
2020 Blue Bird 84 Passenger All American	2019	49,500.00	59,400.00	9,900.00	9,900.00
2019 Blue Bird (84 passenger)	2018	54,750.00	70,700.00	10,950.00	10,950.00
2000 Prevost	2017	50,000.00	75,000.00	N/A	NA
2017 Bluebird All American	2016	58,525.00	87,787.50	N/A	NA
2015 Bluebird All American	2014	53,500.00	80,250.00	N/A	NA
2014 Bluebird 82 Passenger	2013	52,500.00	78,750.00	N/A	NA
2001 MCI	2010	89,400.00	134,100.00	N/A	NA
Total					131,049.30

13 Tuition Fund

Adopted Budget	0001	120,000.00

Budget Uses

Expenditure Budget	0002	120,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	27,827.14
Unreserved Fund Balance Reappropriated	0970	27,827.14

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	92,172.86
District Mills	999	4.10
Total Estimated Revenues to Fund Adopted Budget	0004	120,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	400,000.00

Budget Uses

Expenditure Budget	0002	400,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	226,144.32
Operating Reserve	0961	80,000.00
Unreserved Fund Balance Reappropriated	0970	146,144.32

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	253,855.68
Total Estimated Revenues to Fund Adopted Budget	0004	400,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	50,000.00

Budget Uses

Expenditure Budget	0002	50,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	99,344.52
Operating Reserve	0961	17,500.00
Unreserved Fund Balance Reappropriated	0970	81,844.52

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	50,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	31,844.52

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	14,355.24

Budget Uses

Expenditure Budget	0002	14,355.24
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	12,468.79
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	12,468.79
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,886.45
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	14,355.24
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	34,818.39

Budget Uses

Expenditure Budget	0002	34,818.39
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	34,818.39
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	34,818.39

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	34,818.39
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

48 Stillwater

0849 Columbus H S

Submit ID: 0849-12707803

50 Debt Service Fund

6000963

Taxable Value		22,505,129.00
Adopted Budget	0001	308,200.00

Budget Uses

Expenditure Budget	0002	308,200.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	64,099.36
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	64,099.36
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	308,200.00
Jurisdiction Mills	999	13.69
Total Estimated Revenues to Fund Adopted Budget	0004	308,200.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
High School Bond	02/26/2019	06/30/2039	4,135,000.00	3,045,000.00	180,000.00	127,200.00	1,000.00
Total Bond Requirements							308,200.00
Total Debt Service Requirements						0002	308,200.00

Budget Report
FY 2026

48 Stillwater

0849 Columbus H S

Submit ID: 0849-12707803

61 Building Reserve Fund

Adopted Budget		0001	99,370.63

Budget Uses

Expenditure Budget		0002	99,370.63
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	30,735.63
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	30,735.63
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	42,308.02
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	26,326.98	
District Tax Levy		1110	26,326.98
District Mills		999	1.17
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.17
Total Estimated Revenues to Fund Adopted Budget		0004	99,370.63

Budget Report
FY 2026

37 Pondera

0674 Conrad Elem

Submit ID: 0674-41283862

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 352	N/A	10,706,193

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Brent Bandow

(Signature) (Date)

Chairperson, School Trustees: Andrea Gouchenour

(Signature) (Date)

County Superintendent: Shaunna Graham

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

37 Pondera

0674 Conrad Elem

Submit ID: 0674-41283862

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,975,411.89	247,718.44	10%	8.33%	0.00	2,257,708.20	717,703.69	67.04
10 Transportation	220,000.00	44,000.00	20%	20.00%	58,200.13	136,000.00	25,799.87	2.41
11 Bus Depreciation Reserve	608,901.49	0.00	N/A	0.00%	568,901.49	0.00	40,000.00	3.74
13 Tuition	87,500.00		N/A		2,730.03	0.00	84,769.97	7.92
14 Retirement	390,000.00	67,667.25	20%	17.35%	0.00	390,000.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	26,006.14	0.00	N/A	0.00%	23,917.14	2,089.00	0.00	0.00
29 Flexibility	1,193,935.85	0.00	N/A	0.00%	1,193,935.85	0.00	0.00	0.00
61 Building Reserve	493,475.28	0.00	N/A	0.00%	312,190.28	64,620.00	116,665.00	10.90
Total of All Funds	5,995,230.65	359,385.69			2,159,874.92	2,850,417.20	984,938.53	92.01

50 Debt Service **Tax Jurisdiction**								
10E	326,000.00	0.00	20-9-438	0.00%	0.00	0.00	326,000.00	30.45

Budget Report
FY 2026

37 Pondera

0674 Conrad Elem

Submit ID: 0674-41283862

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	CONRAD K-6	273 *
M1	CONRAD 7-8	79 *

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

A.	Direct State Aid	(I-A)	1,163,846.26
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	229,098.48
D.	At Risk Student	(I-D)	14,219.92
E.	Indian Education For All	(I-E)	8,930.24
F.	American Indian Achievement Gap	(I-F)	3,984.00
G.	Data For Achievement	(I-G)	8,550.08
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	56,278.40
I.	State Special Education Related-Services Payment To Coop	(I-I)	18,758.32
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	28,374.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	359
B.	BASE Budget Limit	(II-B)	2,294,999.52
C.	Maximum Budget Limit	(II-C)	2,861,801.71
D.	Over-BASE Levy As Submitted on Budget	(II-D)	541,389.76
E.	Adopted Budget	(II-E)	2,836,389.28

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,434,022.13
H.	Maximum Budget Limit	(II-H)	2,999,780.74
I.	Highest Budget Without a Vote	(II-I)	2,975,411.89
J.	Highest Budget	(II-J)	2,999,780.74
K.	Highest Voted Amount	(II-K)	24,368.85
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,975,411.89

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

A.	Operating Reserve (961)	(III-A)		247,718.44
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		247,718.44

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,975,411.89
	1. BASE Budget Limit	(V-A1)	2,434,022.13	
	2. Over-BASE Budget	(V-A2)	541,389.76	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,163,846.26
	1. Direct State Aid Paid By State	(V-B1)	1,163,846.26	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		229,098.48
D.	At Risk Student	(V-D)		14,219.92
E.	Indian Education For All	(V-E)		8,930.24
F.	American Indian Achievement Gap	(V-F)		3,984.00
G.	Data For Achievement	(V-G)		8,550.08
H.	Special Education Allowable Cost Payment	(V-H)		56,278.40
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		96,080.92
	1. Actual Non-Levy Revenue	(V-J1)	17,047.09	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	79,033.83	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		853,033.83
	1. State - Guaranteed Tax Base Aid	(V-L1)	676,719.90	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	176,313.93	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,434,022.13

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		541,389.76
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		541,389.76

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		16.47
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		50.57
	1. District Property Tax Levy Mills	(V-U1)	50.57	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		67.04

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
37 Pondera

0674 Conrad Elem

Submit ID: 0674-41283862

01 General Fund

Adopted Budget	0001	2,975,411.89

Budget Uses

Expenditure Budget	0002	2,975,411.89
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,163,846.26
Quality Educator	3111	229,098.48
At Risk Student	3112	14,219.92
Indian Education For All	3113	8,930.24
American Indian Achievement Gap	3114	3,984.00
State Special Education Allowable Cost Payment to Districts	3115	56,278.40
Data For Achievement	3116	8,550.08
State - Guaranteed Tax Base Aid	3120	676,719.90

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	8,198.24
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	8,848.85
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	79,033.83
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	176,313.93		
Over-BASE Levy	1110(c)	541,389.76		
District Tax Levy			1110	717,703.69
Total Estimated Revenues to Fund Adopted Budget			0004	2,975,411.89
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	220,000.00

Budget Uses

Expenditure Budget	0002	220,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	136,000.00
Contingency	0006	0.00
Over-Schedule	0011	84,000.00
Fund Balance for Budget	TFS48	102,200.13
Operating Reserve	0961	44,000.00
Unreserved Fund Balance Reappropriated	0970	58,200.13

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	34,000.00
State - On-Schedule Transportation Reimbursement	3210	102,000.00
District Tax Levy	1110	25,799.87
District Mills	999	2.41
Total Estimated Revenues to Fund Adopted Budget	0004	220,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	608,901.49

Budget Uses

Expenditure Budget	0002	608,901.49
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	568,901.49
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	568,901.49
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	40,000.00
District Mills	999	3.74
Total Estimated Revenues to Fund Adopted Budget	0004	608,901.49

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
AA52555498 2022 BLUEBIRD - BUS 6	2022	70,320.00	13,500.00	14,064.00	2,500.00
AA5255549 2022 BLUEBIRD - BUS 1	2021	70,320.00	13,500.00	14,064.00	2,500.00
AA4310238 BLUEBIRD SCHOOL BUS 2020	2019	107,250.00	28,000.00	21,450.00	5,000.00
BLUEBIRD 2019 53 PASSANGER	2018	96,700.00	40,000.00	19,340.00	5,000.00
2008 MCI J4500	2013	355,000.00	160,450.00	71,000.00	25,000.00
AA0285125 2010 Blue Bird All American	2010	92,000.00	73,000.00	18,400.00	0.00
G941503 BLUEBIRD 2008	2008	71,950.00	58,000.00	14,390.00	0.00
H006846 MCI 2003	2008	275,000.00	197,500.00	55,000.00	0.00
G666343 BLUEBIRD	2007	77,500.00	71,749.00	15,500.00	0.00
G125706 BLUEBIRD	2003	63,965.00	59,501.50	12,793.00	0.00
E821474 BLUEBIRD	2001	61,978.00	60,000.00	12,395.60	0.00
Total					40,000.00

13 Tuition Fund

Adopted Budget	0001	87,500.00

Budget Uses

Expenditure Budget	0002	87,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,730.03
Unreserved Fund Balance Reappropriated	0970	2,730.03

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	84,769.97
District Mills	999	7.92
Total Estimated Revenues to Fund Adopted Budget	0004	87,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	390,000.00

Budget Uses

Expenditure Budget	0002	390,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	67,667.25
Operating Reserve	0961	67,667.25
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	390,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	390,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
37 Pondera

0674 Conrad Elem

Submit ID: 0674-41283862

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	26,006.14

Budget Uses

Expenditure Budget	0002	26,006.14
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	23,917.14
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	23,917.14
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,089.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	26,006.14
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	1,193,935.85

Budget Uses

Expenditure Budget	0002	1,193,935.85
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,193,935.85
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,193,935.85

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,193,935.85
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

37 Pondera

0674 Conrad Elem

Submit ID: 0674-41283862

50 Debt Service Fund

10E

Taxable Value		10,706,193.00
Adopted Budget	0001	326,000.00

Budget Uses

Expenditure Budget	0002	166,250.00
Add To Fund Balance	0003	159,750.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	-31,428.26
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	326,000.00
Jurisdiction Mills	999	30.45
Total Estimated Revenues to Fund Adopted Budget	0004	326,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
Elementary Refunding Bond	07/07/2016	06/30/2028	1,360,000.00	300,000.00	150,000.00	15,750.00	500.00
Total Bond Requirements							166,250.00
Total Debt Service Requirements						0002	166,250.00

Budget Report
FY 2026

37 Pondera

0674 Conrad Elem

Submit ID: 0674-41283862

61 Building Reserve Fund

Adopted Budget	0001	493,475.28

Budget Uses

Expenditure Budget	0002	493,475.28
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	312,190.28
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	312,190.28
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	64,620.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	100,000.00	
Building Reserve Permissive Levy	1110(b)	16,665.00	
District Tax Levy		1110	116,665.00
District Mills		999	10.90
Building Reserve Voted Mills		0134	9.34
Building Reserve Permissive Mills		0135	1.56
Total Estimated Revenues to Fund Adopted Budget		0004	493,475.28

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/08/2018	1,000,000.00	10	612	700,000.00	100,000.00	100,000.00
Total						100,000.00

Budget Report
FY 2026

37 Pondera

0675 Conrad H S

Submit ID: 0675-48170040

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	143	11,094,958

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Brent Bandow

(Signature) (Date)

Chairperson, School Trustees: Andrea Gouchenour

(Signature) (Date)

County Superintendent: Shaunna Graham

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026
37 Pondera
0675 Conrad H S

Submit ID: 0675-48170040

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,894,859.16	158,657.69	10%	8.37%	0.00	1,277,427.10	617,432.06	55.65
10 Transportation	165,000.00	33,000.00	20%	20.00%	55,889.91	91,000.00	18,110.09	1.63
11 Bus Depreciation Reserve	568,818.92	0.00	N/A	0.00%	538,818.92	0.00	30,000.00	2.70
13 Tuition	82,500.00		N/A		24,559.93	0.00	57,940.07	5.22
14 Retirement	265,000.00	32,935.35	20%	12.43%	0.00	265,000.00		
17 Adult Education	55,495.57	0.00	35%	0.00%	55,495.57	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	32,834.99	0.00	N/A	0.00%	31,618.14	1,216.85	0.00	0.00
29 Flexibility	667,028.95	0.00	N/A	0.00%	667,028.95	0.00	0.00	0.00
61 Building Reserve	56,905.00	6,485.89	N/A	11.40%	0.00	45,524.00	11,381.00	1.03
Total of All Funds	3,788,442.59	231,078.93			1,373,411.42	1,680,167.95	734,863.22	66.23

50 Debt Service Tax Jurisdiction								
10 HS	588,650.00	0.00	20-9-438	0.00%	0.00	0.00	588,650.00	53.06

Budget Report
FY 2026

37 Pondera

0675 Conrad H S

Submit ID: 0675-48170040

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 CONRAD HS 9-12 143 *

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

A.	Direct State Aid	(I-A)	692,249.01
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	127,449.27
D.	At Risk Student	(I-D)	4,681.44
E.	Indian Education For All	(I-E)	3,627.91
F.	American Indian Achievement Gap	(I-F)	498.00
G.	Data For Achievement	(I-G)	3,473.47
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	25,973.36
I.	State Special Education Related-Services Payment To Coop	(I-I)	7,034.37
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	30,856.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	147
B.	BASE Budget Limit	(II-B)	1,364,528.65
C.	Maximum Budget Limit	(II-C)	1,703,624.26
D.	Over-BASE Levy As Submitted on Budget	(II-D)	453,392.36
E.	Adopted Budget	(II-E)	1,817,921.01

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,417,830.94
H.	Maximum Budget Limit	(II-H)	1,747,366.68
I.	Highest Budget Without a Vote	(II-I)	1,894,859.16
J.	Highest Budget	(II-J)	1,894,859.16
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,894,859.16

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

A.	Operating Reserve (961)	(III-A)		158,657.69
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		158,657.69

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,894,859.16
	1. BASE Budget Limit	(V-A1)	1,417,830.94	
	2. Over-BASE Budget	(V-A2)	477,028.22	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		692,249.01
	1. Direct State Aid Paid By State	(V-B1)	692,249.01	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		127,449.27
D.	At Risk Student	(V-D)		4,681.44
E.	Indian Education For All	(V-E)		3,627.91
F.	American Indian Achievement Gap	(V-F)		498.00
G.	Data For Achievement	(V-G)		3,473.47
H.	Special Education Allowable Cost Payment	(V-H)		25,973.36
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		38,403.04
	1. Actual Non-Levy Revenue	(V-J1)	2,264.26	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	36,138.78	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		521,475.44
	1. State - Guaranteed Tax Base Aid	(V-L1)	381,071.60	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	140,403.84	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,417,830.94

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		477,028.22
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		477,028.22

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		12.65
U.	Over-BASE Mills	(V-U)		43.00
	1. District Property Tax Levy Mills	(V-U1)	43.00	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		55.65

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

37 Pondera

0675 Conrad H S

Submit ID: 0675-48170040

01 General Fund

Adopted Budget	0001	1,894,859.16

Budget Uses

Expenditure Budget	0002	1,894,859.16
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	692,249.01
Quality Educator	3111	127,449.27
At Risk Student	3112	4,681.44
Indian Education For All	3113	3,627.91
American Indian Achievement Gap	3114	498.00
State Special Education Allowable Cost Payment to Districts	3115	25,973.36
Data For Achievement	3116	3,473.47
State - Guaranteed Tax Base Aid	3120	381,071.60

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,276.94
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	987.32
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	36,138.78
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	140,403.84		
Over-BASE Levy	1110(c)	477,028.22		
District Tax Levy			1110	617,432.06
Total Estimated Revenues to Fund Adopted Budget			0004	1,894,859.16
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	165,000.00

Budget Uses

Expenditure Budget	0002	165,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	91,000.00
Contingency	0006	0.00
Over-Schedule	0011	74,000.00
Fund Balance for Budget	TFS48	88,889.91
Operating Reserve	0961	33,000.00
Unreserved Fund Balance Reappropriated	0970	55,889.91

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	22,750.00
State - On-Schedule Transportation Reimbursement	3210	68,250.00
District Tax Levy	1110	18,110.09
District Mills	999	1.63
Total Estimated Revenues to Fund Adopted Budget	0004	165,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	568,818.92

Budget Uses

Expenditure Budget	0002	568,818.92
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	538,818.92
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	538,818.92
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	30,000.00
District Mills	999	2.70
Total Estimated Revenues to Fund Adopted Budget	0004	568,818.92

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
AA5255549 2022 BLUEBIRD - BUS 1	2022	46,880.00	17,500.00	9,376.00	5,000.00
AA5255548 2022 BLUEBIRD - BUS 6	2021	46,880.00	17,500.00	9,376.00	5,000.00
BLUEBIRD AA4310238	2019	107,250.00	27,500.00	21,450.00	5,000.00
2019 BLUEBIRD 53 PASSENGER	2018	96,700.00	22,500.00	19,340.00	5,000.00
2008 MCI J4500	2013	355,000.00	170,000.00	71,000.00	10,000.00
AA0285125 2010 Blue Bird All American	2010	92,000.00	65,000.00	18,400.00	0.00
G941503 BLUEBIRD ALL AMERICAN	2008	71,950.00	50,000.00	14,390.00	0.00
H006846 2003 MCI	2008	275,000.00	131,474.79	55,000.00	0.00
G666343 BLUEBIRD	2007	77,500.00	44,501.00	15,500.00	0.00
G125706 BLUEBIRD	2003	63,965.00	54,001.00	12,793.00	0.00
E821474 BLUEBIRD	2001	61,978.00	57,001.70	12,395.60	0.00
Total					30,000.00

13 Tuition Fund

Adopted Budget	0001	82,500.00

Budget Uses

Expenditure Budget	0002	82,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	24,559.93
Unreserved Fund Balance Reappropriated	0970	24,559.93

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	57,940.07
District Mills	999	5.22
Total Estimated Revenues to Fund Adopted Budget	0004	82,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	265,000.00

Budget Uses

Expenditure Budget	0002	265,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	32,935.35
Operating Reserve	0961	32,935.35
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	265,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	265,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
37 Pondera

0675 Conrad H S

Submit ID: 0675-48170040

17 Adult Education Fund

Adopted Budget	0001	55,495.57

Budget Uses

Expenditure Budget	0002	55,495.57
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	55,495.57
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	55,495.57

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	55,495.57
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	32,834.99

Budget Uses

Expenditure Budget	0002	32,834.99
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	31,618.14
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	31,618.14
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,216.85
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	32,834.99
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	667,028.95

Budget Uses

Expenditure Budget	0002	667,028.95
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	667,028.95
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	667,028.95

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	667,028.95
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
37 Pondera

0675 Conrad H S

Submit ID: 0675-48170040

50 Debt Service Fund
10 HS

Taxable Value		11,094,958.00
Adopted Budget	0001	588,650.00

Budget Uses

Expenditure Budget	0002	294,325.00
Add To Fund Balance	0003	294,325.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	-208,464.68
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	588,650.00
Jurisdiction Mills	999	53.06
Total Estimated Revenues to Fund Adopted Budget	0004	588,650.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
High School Refunding Bond	07/07/2016	06/30/2028	2,510,000.00	555,000.00	265,000.00	28,825.00	500.00
Total Bond Requirements							294,325.00
Total Debt Service Requirements						0002	294,325.00

Budget Report
FY 2026

37 Pondera

0675 Conrad H S

Submit ID: 0675-48170040

61 Building Reserve Fund

Adopted Budget		0001	56,905.00

Budget Uses

Expenditure Budget		0002	56,905.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	6,485.89
Operating Reserve		0961	6,485.89
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	45,524.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	11,381.00	
District Tax Levy		1110	11,381.00
District Mills		999	1.03
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.03
Total Estimated Revenues to Fund Adopted Budget		0004	56,905.00

Budget Report
FY 2026

34 Park

0617 Cooke City Elem

Submit ID: 0617-98498323

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 6	N/A	2,472,103

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Laura Carroccia

(Signature) (Date)

Chairperson, School Trustees: Marie Carpenter

(Signature) (Date)

County Superintendent: Lisa Rosberg

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026
34 Park
0617 Cooke City Elem

Submit ID: 0617-98498323

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	113,313.82	10,013.97	10%	8.84%	0.00	63,466.69	49,847.13	20.16
10 Transportation	0.00	0.00	20%	0.00%	0.00	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	13,500.00	2,700.00	20%	20.00%	931.64	12,568.36		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	349.69	0.00	N/A	0.00%	264.09	85.60	0.00	0.00
29 Flexibility	4,167.59	0.00	N/A	0.00%	4,167.59	0.00	0.00	0.00
61 Building Reserve	52,891.89	0.00	N/A	0.00%	15,569.09	29,858.24	7,464.56	3.02
Total of All Funds	184,222.99	12,713.97			20,932.41	105,978.89	57,311.69	23.18

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

Budget Report
FY 2026

34 Park

0617 Cooke City Elem

Submit ID: 0617-98498323

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 COOKE CITY K-8 6 *

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

A.	Direct State Aid	(I-A)	44,568.14
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	15,132.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	152.22
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	145.74
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	3,179.83
I.	State Special Education Related-Services Payment To Coop	(I-I)	218.12
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	7
B.	BASE Budget Limit	(II-B)	91,718.80
C.	Maximum Budget Limit	(II-C)	114,714.53
D.	Over-BASE Levy As Submitted on Budget	(II-D)	13,580.85
E.	Adopted Budget	(II-E)	105,299.65

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	99,732.97
H.	Maximum Budget Limit	(II-H)	124,536.48
I.	Highest Budget Without a Vote	(II-I)	113,313.82
J.	Highest Budget	(II-J)	124,536.48
K.	Highest Voted Amount	(II-K)	11,222.66
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	113,313.82

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

A.	Operating Reserve (961)	(III-A)		10,013.97
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		10,013.97

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		113,313.82
	1. BASE Budget Limit	(V-A1)	99,732.97	
	2. Over-BASE Budget	(V-A2)	13,580.85	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		44,568.14
	1. Direct State Aid Paid By State	(V-B1)	44,568.14	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		15,132.00
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		152.22
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		145.74
H.	Special Education Allowable Cost Payment	(V-H)		3,179.83
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		288.76
	1. Actual Non-Levy Revenue	(V-J1)	288.76	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		36,266.28
	1. State - Guaranteed Tax Base Aid	(V-L1)	0.00	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	36,266.28	
M.	**Subtotal of BASE Budget Revenue	(V-M)		99,732.97

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		13,580.85
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		13,580.85

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		14.67
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		5.49
	1. District Property Tax Levy Mills	(V-U1)	5.49	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		20.16

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
34 Park

0617 Cooke City Elem

Submit ID: 0617-98498323

01 General Fund

Adopted Budget	0001	113,313.82

Budget Uses

Expenditure Budget	0002	113,313.82
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	44,568.14
Quality Educator	3111	15,132.00
At Risk Student	3112	0.00
Indian Education For All	3113	152.22
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	3,179.83
Data For Achievement	3116	145.74
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	288.76
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00	
BASE Levy	1110(b)	36,266.28	
Over-BASE Levy	1110(c)	13,580.85	
District Tax Levy		1110	49,847.13
Total Estimated Revenues to Fund Adopted Budget		0004	113,313.82
Estimated Revenues Exceeding Adopted Budget		0004a	0.00

10 Transportation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	13,500.00

Budget Uses

Expenditure Budget	0002	13,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,631.64
Operating Reserve	0961	2,700.00
Unreserved Fund Balance Reappropriated	0970	931.64

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	12,568.36
Total Estimated Revenues to Fund Adopted Budget	0004	13,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	349.69

Budget Uses

Expenditure Budget	0002	349.69
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	264.09
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	264.09
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	85.60
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	349.69
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
34 Park

0617 Cooke City Elem

Submit ID: 0617-98498323

29 Flexibility Fund

Adopted Budget	0001	4,167.59

Budget Uses

Expenditure Budget	0002	4,167.59
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,167.59
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,167.59

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,167.59
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
34 Park

0617 Cooke City Elem

Submit ID: 0617-98498323

61 Building Reserve Fund

Adopted Budget		0001	52,891.89

Budget Uses

Expenditure Budget		0002	52,891.89
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	15,569.09
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	15,569.09
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	29,858.24
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	7,464.56	
District Tax Levy		1110	7,464.56
District Mills		999	3.02
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.02
Total Estimated Revenues to Fund Adopted Budget		0004	52,891.89

Budget Report
FY 2026

41 Ravalli

Submit ID: 0731-42916556

0731 Corvallis K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 1,367	* 535	25,886,795

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Jolene Tollenaar

(Signature) (Date)

Chairperson, School Trustees: Dan Wolsky

(Signature) (Date)

County Superintendent: Regina Plettenberg

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

41 Ravalli

Submit ID: 0731-42916556

0731 Corvallis K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	14,475,689.54	900,938.62	10%	6.22%	0.00	12,973,264.77	1,502,424.77	58.05
10 Transportation	1,024,520.00	131,121.64	20%	12.80%	0.00	261,956.12	762,563.88	29.46
11 Bus Depreciation Reserve	787,099.56	0.00	N/A	0.00%	449,583.76	6,274.00	331,241.80	12.80
13 Tuition	529,504.00		N/A		0.00	12,548.00	516,956.00	19.97
14 Retirement	1,933,939.00	386,787.80	20%	20.00%	61,705.29	1,872,233.71		
17 Adult Education	192,300.00	41,412.28	35%	21.54%	0.00	17,677.00	174,623.00	6.75
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	74,022.40	0.00	N/A	0.00%	5,830.03	18,192.37	50,000.00	1.93
29 Flexibility	464,943.54	0.00	N/A	0.00%	14,639.57	264,817.47	185,486.50	7.17
61 Building Reserve	265,209.16	0.00	N/A	0.00%	14,319.16	162,549.00	88,341.00	3.41
Total of All Funds	19,747,227.20	1,460,260.34			546,077.81	15,589,512.44	3,611,636.95	139.54

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

Budget Report
FY 2026

41 Ravalli

Submit ID: 0731-42916556

0731 Corvallis K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	CORVALLIS K-6	605 *
E2	DLA CHARTER K-6	206 *
E3	PLA CHARTER K-6	265 *
M1	CORVALLIS 7-8	213 *
M2	DLA CHARTER 7-8	49 *
M3	PLA CHARTER 7-8	29 *
H1	CORVALLIS HS 9-12	446 *
H2	DLA CHARTER 9-12	45 *
H3	PLA CHARTER 9-12	44 *

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

A.	Direct State Aid	(I-A)	6,897,847.66
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	869,409.06
D.	At Risk Student	(I-D)	44,852.33
E.	Indian Education For All	(I-E)	48,253.74
F.	American Indian Achievement Gap	(I-F)	14,442.00
G.	Data For Achievement	(I-G)	46,199.58
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	369,565.45
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	84,697.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	106,594.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	1,486
B.	BASE Budget Limit	(II-B)	10,708,012.01
C.	Maximum Budget Limit	(II-C)	13,330,835.04
D.	Over-BASE Levy As Submitted on Budget	(II-D)	590,000.00
E.	Adopted Budget	(II-E)	11,298,012.01

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	13,885,689.54
H.	Maximum Budget Limit	(II-H)	17,480,849.14
I.	Highest Budget Without a Vote	(II-I)	14,475,689.54
J.	Highest Budget	(II-J)	17,480,849.14
K.	Highest Voted Amount	(II-K)	3,005,159.60
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	14,475,689.54

Budget Report
FY 2026

41 Ravalli

Submit ID: 0731-42916556

0731 Corvallis K-12 Schools

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

A.	Operating Reserve (961)	(III-A)		900,938.62
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		900,938.62

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		**Elementary**	**High School**	**K-12**
A.	Special Education Allowable Costs	258,890.43	110,675.02	369,565.45
B.	Special Education RSBG to Coop	0.00	0.00	0.00
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	103,556.17	44,270.01	147,826.18
Proration of BASE Budget to Elementary and High School Programs:		**Elementary**	**High School**	**K-12**
E.	100% Of Basic Entitlement	589,112.00	1,093,203.00	1,682,315.00
F.	100% Of Per Student Entitlement	9,350,102.00	4,399,009.50	13,749,111.50
		9,939,214.00	5,492,212.50	15,431,426.50
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	3,508,542.54	1,938,751.01	5,447,293.56
H.	Special Education in BASE@40%	103,556.17	44,270.01	147,826.18
I.	Subsidized BASE Amount	3,612,098.71	1,983,021.02	5,595,119.74
J.	Subsidized BASE Ratio	65%	35%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		14,475,689.54
1.	BASE Budget Limit	(V-A1)	13,885,689.54	
2.	Over-BASE Budget	(V-A2)	590,000.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		6,897,847.66
1.	Direct State Aid Paid By State	(V-B1)	6,897,847.66	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		869,409.06
D.	At Risk Student	(V-D)		44,852.33
E.	Indian Education For All	(V-E)		48,253.74
F.	American Indian Achievement Gap	(V-F)		14,442.00
G.	Data For Achievement	(V-G)		46,199.58

H.	Special Education Allowable Cost Payment	(V-H)		369,565.45
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		328,765.00
	1. Actual Non-Levy Revenue	(V-J1)	9,610.00	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	319,155.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		5,266,354.72
	1. State - Guaranteed Tax Base Aid	(V-L1)	4,353,929.95	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	912,424.77	
M.	**Subtotal of BASE Budget Revenue	(V-M)		13,885,689.54

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		590,000.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		590,000.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		24.82
T.	BASE Mills - High School	(V-T)		10.44
U.	Over-BASE Mills	(V-U)		22.79
	1. District Property Tax Levy Mills	(V-U1)	22.79	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		58.05

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

41 Ravalli

0731 Corvallis K-12 Schools

Submit ID: 0731-42916556

01 General Fund

Adopted Budget	0001	14,475,689.54

Budget Uses

Expenditure Budget	0002	14,475,689.54
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	6,897,847.66
Quality Educator	3111	869,409.06
At Risk Student	3112	44,852.33
Indian Education For All	3113	48,253.74
American Indian Achievement Gap	3114	14,442.00
State Special Education Allowable Cost Payment to Districts	3115	369,565.45
Data For Achievement	3116	46,199.58
State - Guaranteed Tax Base Aid	3120	4,353,929.95

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	9,610.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	319,155.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	912,424.77		
Over-BASE Levy	1110(c)	590,000.00		
District Tax Levy			1110	1,502,424.77
Total Estimated Revenues to Fund Adopted Budget			0004	14,475,689.54
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	1,024,520.00

Budget Uses

Expenditure Budget	0002	1,024,520.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	226,734.64
Contingency	0006	22,673.46
Over-Schedule	0011	775,111.90
Fund Balance for Budget	TFS48	131,121.64
Operating Reserve	0961	131,121.64
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	12,548.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	62,352.03
State - On-Schedule Transportation Reimbursement	3210	187,056.09
District Tax Levy	1110	762,563.88
District Mills	999	29.46
Total Estimated Revenues to Fund Adopted Budget	0004	1,024,520.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	787,099.56

Budget Uses

Expenditure Budget	0002	787,099.56
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	449,583.76
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	449,583.76
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	6,274.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	331,241.80
District Mills	999	12.80
Total Estimated Revenues to Fund Adopted Budget	0004	787,099.56

Budget Report
FY 2026

41 Ravalli

Submit ID: 0731-42916556

0731 Corvallis K-12 Schools

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2026 Bluebird	2025	225,200.00	0.00	45,040.00	39,035.00
2019 MICROBIRD	2024	47,500.00	9,500.00	9,500.00	9,500.00
2025 YELLOW THOMAS	2024	77,234.00	15,446.80	15,446.80	15,446.80
MCI J4500 WHITE 2010	2024	155,650.00	31,130.00	31,130.00	31,130.00
2010 Collins	2023	37,667.00	15,066.80	7,533.40	7,533.40
2011 Thomas	2023	100,000.00	40,000.00	20,000.00	6,000.00
2012 Thomas	2023	87,667.00	35,066.80	17,533.40	17,533.40
2012 Thomas #2	2023	87,666.00	35,066.40	17,533.20	17,533.00
2017 Starcraft Activity Bus	2023	85,195.00	17,039.00	17,039.00	17,039.00
2019 2020 Thomas	2023	116,678.00	46,671.20	23,335.60	23,335.60
2021 Thomas	2021	116,604.00	93,283.20	23,320.80	23,320.80
2021 Thomas 341TS	2021	116,604.00	93,283.20	23,320.80	23,320.80
2018 Thomas Built - Propane - 80 Passenger- DEQ paid $21,000	2018	90,949.00	90,948.20	18,189.80	9,096.00
2003 MCI J4500 Activity Bus - 54 Passenger	2017	120,000.00	121,140.50	24,000.00	24,000.00
2006 MCI E4500 Activity Bus - 50 Passanger	2017	160,000.00	158,612.60	32,000.00	32,000.00
2016 Bluebird Bus - 83 Passanger	2016	109,200.00	109,200.00	21,840.00	10,920.00
2013Chevrolet Micro Bird with 4x4 Conversion - 24 Passenger -Sped Bus	2014	74,700.00	61,826.30	14,940.00	14,940.00
2013 Bluebird Bus - 83 Passenger - 1/2 PAID BY DEQ ARRA	2012	52,182.25	52,182.25	10,436.45	5,218.00
2012 Bluebird 83 Passanger 1/2 paid by DEQ	2011	53,067.00	53,067.00	10,613.40	5,307.00
2012 Bluebird Bus 83 Passanger 1/2 paid by DEQ	2011	53,067.00	53,067.00	10,613.40	5,307.00
2006 Bluebird Bus - 84 Passanger	2006	79,673.00	119,509.50	N/A	NA
2004 Bluebird SPED bus 2- wheel drive	2004	65,566.00	98,349.00	N/A	NA
2000 Bluebird Bus	2000	74,682.00	112,023.00	N/A	NA
1999 Bluebird Bus	1999	84,584.00	126,876.00	N/A	NA
Total					337,515.80

Budget Report
FY 2026

41 Ravalli

Submit ID: 0731-42916556

0731 Corvallis K-12 Schools

13 Tuition Fund

Adopted Budget	0001	529,504.00

Budget Uses

Expenditure Budget	0002	529,504.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	12,548.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	516,956.00
District Mills	999	19.97
Total Estimated Revenues to Fund Adopted Budget	0004	529,504.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

41 Ravalli

Submit ID: 0731-42916556

0731 Corvallis K-12 Schools

14 Retirement Fund

Adopted Budget	0001	1,933,939.00

Budget Uses

Expenditure Budget	0002	1,933,939.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	448,493.09
Operating Reserve	0961	386,787.80
Unreserved Fund Balance Reappropriated	0970	61,705.29

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	1,872,233.71
Total Estimated Revenues to Fund Adopted Budget	0004	1,933,939.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	192,300.00

Budget Uses

Expenditure Budget	0002	150,887.72
Add To Fund Balance	0003	41,412.28
Fund Balance for Budget	TFS48	41,412.28
Operating Reserve	0961	41,412.28
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	11,403.00
Interest Earnings	1510	6,274.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	174,623.00
District Mills	999	6.75
Total Estimated Revenues to Fund Adopted Budget	0004	192,300.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	74,022.40

Budget Uses

Expenditure Budget	0002	68,192.40
Add To Fund Balance	0003	5,830.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	5,830.03
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,830.03
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	6,275.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	11,917.37
District Tax Levy	1110	50,000.00
District Mills	999	1.93
Total Estimated Revenues to Fund Adopted Budget	0004	74,022.40
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	464,943.54

Budget Uses

Expenditure Budget	0002	464,943.54
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	14,639.57
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	14,639.57

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	6,275.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	185,486.50
State - Advanced Opportunity Aid	3770	73,055.97
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	185,486.50
District Mills	999	7.17
Total Estimated Revenues to Fund Adopted Budget	0004	464,943.54
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

41 Ravalli

Submit ID: 0731-42916556

0731 Corvallis K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	265,209.16

Budget Uses

Expenditure Budget		0002	265,209.16
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	14,319.16
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	14,319.16
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	162,549.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	88,341.00	
District Tax Levy		1110	88,341.00
District Mills		999	3.41
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.41
Total Estimated Revenues to Fund Adopted Budget		0004	265,209.16

Budget Report
FY 2026

16 Gallatin

0359 Cottonwood Elem

Submit ID: 0359-49170131

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 20	N/A	2,361,786

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Cecelia Lasich

(Signature) (Date)

Chairperson, School Trustees: Michael Joecks

(Signature) (Date)

County Superintendent: John Nielson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026
16 Gallatin
0359 Cottonwood Elem

Submit ID: 0359-49170131

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	202,692.63	15,565.75	10%	7.68%	0.00	143,918.24	58,774.39	24.89
10 Transportation	525.67	0.00	20%	0.00%	525.67	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	35,945.77		N/A		0.00	0.00	35,945.77	15.22
14 Retirement	23,500.00	4,146.70	20%	17.65%	0.00	23,500.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	398.03	0.00	N/A	0.00%	242.88	155.15	0.00	0.00
29 Flexibility	453.06	0.00	N/A	0.00%	453.06	0.00	0.00	0.00
61 Building Reserve	170,234.98	0.00	N/A	0.00%	115,934.98	37,840.00	16,460.00	6.97
Total of All Funds	433,750.14	19,712.45			117,156.59	205,413.39	111,180.16	47.08

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

Budget Report
FY 2026

16 Gallatin

Submit ID: 0359-49170131

0359 Cottonwood Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 COTTONWOOD K-8 20 *

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

A.	Direct State Aid	(I-A)	85,204.46
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	23,151.96
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	136.53
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	485.80
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	2,944.80
I.	State Special Education Related-Services Payment To Coop	(I-I)	981.54
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	433.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	20
B.	BASE Budget Limit	(II-B)	161,673.72
C.	Maximum Budget Limit	(II-C)	200,169.11
D.	Over-BASE Levy As Submitted on Budget	(II-D)	21,911.80
E.	Adopted Budget	(II-E)	183,585.52

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	83%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	180,780.83
H.	Maximum Budget Limit	(II-H)	228,797.97
I.	Highest Budget Without a Vote	(II-I)	202,692.63
J.	Highest Budget	(II-J)	228,797.97
K.	Highest Voted Amount	(II-K)	26,105.34
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	202,692.63

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

A.	Operating Reserve (961)	(III-A)		15,565.75
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		15,565.75

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		202,692.63
	1. BASE Budget Limit	(V-A1)	180,780.83	
	2. Over-BASE Budget	(V-A2)	21,911.80	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		85,204.46
	1. Direct State Aid Paid By State	(V-B1)	85,204.46	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		23,151.96
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		136.53
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		485.80
H.	Special Education Allowable Cost Payment	(V-H)		2,944.80
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		21,394.85
	1. Actual Non-Levy Revenue	(V-J1)	432.13	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	20,962.72	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		47,462.43
	1. State - Guaranteed Tax Base Aid	(V-L1)	10,599.84	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	36,862.59	
M.	**Subtotal of BASE Budget Revenue	(V-M)		180,780.83

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		21,911.80
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		21,911.80

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		15.61
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		9.28
	1. District Property Tax Levy Mills	(V-U1)	9.28	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		24.89

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
16 Gallatin
0359 Cottonwood Elem

Submit ID: 0359-49170131

01 General Fund

Adopted Budget	0001	202,692.63

Budget Uses

Expenditure Budget	0002	202,692.63
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	85,204.46
Quality Educator	3111	23,151.96
At Risk Student	3112	0.00
Indian Education For All	3113	136.53
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	2,944.80
Data For Achievement	3116	485.80
State - Guaranteed Tax Base Aid	3120	10,599.84

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	432.13
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	20,962.72
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	36,862.59		
Over-BASE Levy	1110(c)	21,911.80		
District Tax Levy			1110	58,774.39
Total Estimated Revenues to Fund Adopted Budget			0004	202,692.63
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	525.67

Budget Uses

Expenditure Budget	0002	525.67
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	525.67
Fund Balance for Budget	TFS48	525.67
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	525.67

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	525.67
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2026

16 Gallatin

0359 Cottonwood Elem

Submit ID: 0359-49170131

13 Tuition Fund

Adopted Budget	0001	35,945.77

Budget Uses

Expenditure Budget	0002	35,732.82
Add To Fund Balance	0003	212.95
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	35,945.77
District Mills	999	15.22
Total Estimated Revenues to Fund Adopted Budget	0004	35,945.77
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	23,500.00

Budget Uses

Expenditure Budget	0002	23,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,146.70
Operating Reserve	0961	4,146.70
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	23,500.00
Total Estimated Revenues to Fund Adopted Budget	0004	23,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	398.03

Budget Uses

Expenditure Budget	0002	398.03
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	242.88
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	242.88
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	155.15
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	398.03
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	453.06

Budget Uses

Expenditure Budget	0002	453.06
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	453.06
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	453.06

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	453.06
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

16 Gallatin

Submit ID: 0359-49170131

0359 Cottonwood Elem

61 Building Reserve Fund

Adopted Budget		0001	170,234.98

Budget Uses

Expenditure Budget		0002	170,234.98
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	115,934.98
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	115,934.98
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	4,000.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	33,840.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	8,000.00	
Building Reserve Permissive Levy	1110(b)	8,460.00	
District Tax Levy		1110	16,460.00
District Mills		999	6.97
Building Reserve Voted Mills		0134	3.39
Building Reserve Permissive Mills		0135	3.58
Total Estimated Revenues to Fund Adopted Budget		0004	170,234.98

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/02/2017	80,000.00	10	612	64,000.00	8,000.00	8,000.00
Total						8,000.00

Budget Report
FY 2026

21 Hill

0445 Cottonwood Elem

Submit ID: 0445-98007031

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 23	N/A	3,493,506

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Serena Dawson

(Signature) (Date)

Chairperson, School Trustees: Carol Bachini-Wood

(Signature) (Date)

County Superintendent: Victoria Proctor

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

21 Hill

0445 Cottonwood Elem

Submit ID: 0445-98007031

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	261,070.40	26,248.12	10%	10.05%	23,163.76	152,846.80	85,059.84	24.35
10 Transportation	51,951.15	10,390.23	20%	20.00%	11,017.55	32,759.92	8,173.68	2.34
11 Bus Depreciation Reserve	192,904.05	0.00	N/A	0.00%	178,904.05	0.00	14,000.00	4.01
13 Tuition	4,900.00		N/A		0.00	0.00	4,900.00	1.40
14 Retirement	39,555.00	7,911.00	20%	20.00%	8,549.52	31,005.48		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	6,213.50	0.00	N/A	0.00%	6,042.95	170.55	0.00	0.00
29 Flexibility	20,006.10	0.00	N/A	0.00%	20,006.10	0.00	0.00	0.00
61 Building Reserve	123,125.35	0.00	N/A	0.00%	80,365.35	34,208.00	8,552.00	2.45
Total of All Funds	699,725.55	44,549.35			328,049.28	250,990.75	120,685.52	34.55

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

Budget Report
FY 2026

21 Hill

Submit ID: 0445-98007031

0445 Cottonwood Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 COTTONWOOD K-8 23 *

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

A.	Direct State Aid	(I-A)	93,909.96
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	22,698.00
D.	At Risk Student	(I-D)	990.02
E.	Indian Education For All	(I-E)	583.51
F.	American Indian Achievement Gap	(I-F)	498.00
G.	Data For Achievement	(I-G)	558.67
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	3,468.76
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,145.13
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	24
B.	BASE Budget Limit	(II-B)	183,334.86
C.	Maximum Budget Limit	(II-C)	226,946.53
D.	Over-BASE Levy As Submitted on Budget	(II-D)	60,578.80
E.	Adopted Budget	(II-E)	244,913.66

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	198,714.04
H.	Maximum Budget Limit	(II-H)	243,500.25
I.	Highest Budget Without a Vote	(II-I)	261,070.40
J.	Highest Budget	(II-J)	261,070.40
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	261,070.40

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

A.	Operating Reserve (961)	(III-A)		26,107.04
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		141.08
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	141.08	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		23,163.76
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	23,163.76	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		49,411.88

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		261,070.40
1.	BASE Budget Limit	(V-A1)	198,714.04	
2.	Over-BASE Budget	(V-A2)	62,356.36	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		93,909.96
1.	Direct State Aid Paid By State	(V-B1)	93,909.96	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		22,698.00
D.	At Risk Student	(V-D)		990.02
E.	Indian Education For All	(V-E)		583.51
F.	American Indian Achievement Gap	(V-F)		498.00
G.	Data For Achievement	(V-G)		558.67
H.	Special Education Allowable Cost Payment	(V-H)		3,468.76
I.	Remaining Fund Balance Available	(V-I)		23,163.76
J.	Non-Levy Revenue and Funding Sources	(V-J)		30,139.88
1.	Actual Non-Levy Revenue	(V-J1)	2,138.85	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	28,001.03	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		22,703.48
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	22,703.48	
M.	**Subtotal of BASE Budget Revenue	(V-M)		198,714.04

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		62,356.36
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		62,356.36

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		6.50
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		17.85
	1. District Property Tax Levy Mills	(V-U1)	17.85	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		24.35

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
21 Hill

Submit ID: 0445-98007031

0445 Cottonwood Elem

01 General Fund

Adopted Budget	0001	261,070.40

Budget Uses

Expenditure Budget	0002	261,070.40
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	23,163.76
Direct State Aid	3110	93,909.96
Quality Educator	3111	22,698.00
At Risk Student	3112	990.02
Indian Education For All	3113	583.51
American Indian Achievement Gap	3114	498.00
State Special Education Allowable Cost Payment to Districts	3115	3,468.76
Data For Achievement	3116	558.67
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,138.85
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	28,001.03
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	22,703.48		
Over-BASE Levy	1110(c)	62,356.36		
District Tax Levy			1110	85,059.84
Total Estimated Revenues to Fund Adopted Budget			0004	261,070.40
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2026

21 Hill

0445 Cottonwood Elem

Submit ID: 0445-98007031

10 Transportation Fund

Adopted Budget	0001	51,951.15

Budget Uses

Expenditure Budget	0002	51,951.15
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	25,462.26
Contingency	0006	2,546.23
Over-Schedule	0011	23,942.66
Fund Balance for Budget	TFS48	21,407.78
Operating Reserve	0961	10,390.23
Unreserved Fund Balance Reappropriated	0970	11,017.55

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	4,751.44
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	7,002.12
State - On-Schedule Transportation Reimbursement	3210	21,006.36
District Tax Levy	1110	8,173.68
District Mills	999	2.34
Total Estimated Revenues to Fund Adopted Budget	0004	51,951.15
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

21 Hill

0445 Cottonwood Elem

Submit ID: 0445-98007031

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	192,904.05

Budget Uses

Expenditure Budget	0002	192,904.05
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	178,904.05
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	178,904.05
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	14,000.00
District Mills	999	4.01
Total Estimated Revenues to Fund Adopted Budget	0004	192,904.05

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 Ford Microbird	2020	70,000.00	50,400.00	14,000.00	14,000.00
2010 Ford E350 Super Duty	2010	20,131.00	30,196.50	N/A	NA
Total					14,000.00

13 Tuition Fund

Adopted Budget	0001	4,900.00

Budget Uses

Expenditure Budget	0002	4,900.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	4,900.00
District Mills	999	1.40
Total Estimated Revenues to Fund Adopted Budget	0004	4,900.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	39,555.00

Budget Uses

Expenditure Budget	0002	39,555.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	16,460.52
Operating Reserve	0961	7,911.00
Unreserved Fund Balance Reappropriated	0970	8,549.52

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	31,005.48
Total Estimated Revenues to Fund Adopted Budget	0004	39,555.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	6,213.50

Budget Uses

Expenditure Budget	0002	6,213.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	6,042.95
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,042.95
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	170.55
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,213.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	20,006.10

Budget Uses

Expenditure Budget	0002	20,006.10
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	20,006.10
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	20,006.10

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	20,006.10
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

21 Hill

Submit ID: 0445-98007031

0445 Cottonwood Elem

61 Building Reserve Fund

Adopted Budget		0001	123,125.35

Budget Uses

Expenditure Budget		0002	123,125.35
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	80,365.35
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	80,365.35
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	34,208.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	8,552.00	
District Tax Levy		1110	8,552.00
District Mills		999	2.45
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.45
Total Estimated Revenues to Fund Adopted Budget		0004	123,125.35

Budget Report
FY 2026

15 Flathead

0316 Creston Elem

Submit ID: 0316-69700596

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 107	N/A	5,867,465

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

The final budget is approved as set forth in this document.

Certification

District Clerk: GINA MCWILLIAM

(Signature) (Date)

Chairperson, School Trustees: Jessica Sandven-Sorensen

(Signature) (Date)

County Superintendent: Marcia Stolfus

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

15 Flathead

0316 Creston Elem

Submit ID: 0316-69700596

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	805,648.15	80,564.33	10%	10.00%	0.00	643,443.40	162,204.75	27.65
10 Transportation	74,320.35	14,864.07	20%	20.00%	19,692.14	18,025.63	36,602.58	6.24
11 Bus Depreciation Reserve	147,698.27	0.00	N/A	0.00%	122,368.27	0.00	25,330.00	4.32
13 Tuition	143,651.89		N/A		610.16	0.00	143,041.73	24.38
14 Retirement	120,444.00	24,088.80	20%	20.00%	15,535.77	104,908.23		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	5,222.18	0.00	N/A	0.00%	4,591.70	630.48	0.00	0.00
29 Flexibility	43,003.36	0.00	N/A	0.00%	43,003.36	0.00	0.00	0.00
61 Building Reserve	167,922.53	0.00	N/A	0.00%	114,528.97	38,909.74	14,483.82	2.47
Total of All Funds	1,507,910.73	119,517.20			320,330.37	805,917.48	381,662.88	65.06

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

Budget Report
FY 2026

15 Flathead

0316 Creston Elem

Submit ID: 0316-69700596

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 CRESTON K-6 107 *

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

A.	Direct State Aid	(I-A)	337,337.40
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	81,712.80
D.	At Risk Student	(I-D)	1,817.33
E.	Indian Education For All	(I-E)	2,714.59
F.	American Indian Achievement Gap	(I-F)	249.00
G.	Data For Achievement	(I-G)	2,599.03
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	28,493.83
I.	State Special Education Related-Services Payment To Coop	(I-I)	4,744.11
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	6,355.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	117
B.	BASE Budget Limit	(II-B)	733,997.61
C.	Maximum Budget Limit	(II-C)	916,383.06
D.	Over-BASE Levy As Submitted on Budget	(II-D)	71,030.55
E.	Adopted Budget	(II-E)	805,028.16

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	99%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	734,617.60
H.	Maximum Budget Limit	(II-H)	925,347.05
I.	Highest Budget Without a Vote	(II-I)	805,648.15
J.	Highest Budget	(II-J)	925,347.05
K.	Highest Voted Amount	(II-K)	119,698.90
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	805,648.15

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

A.	Operating Reserve (961)	(III-A)		80,564.33
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		80,564.33

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		805,648.15
	1. BASE Budget Limit	(V-A1)	734,617.60	
	2. Over-BASE Budget	(V-A2)	71,030.55	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		337,337.40
	1. Direct State Aid Paid By State	(V-B1)	337,337.40	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		81,712.80
D.	At Risk Student	(V-D)		1,817.33
E.	Indian Education For All	(V-E)		2,714.59
F.	American Indian Achievement Gap	(V-F)		249.00
G.	Data For Achievement	(V-G)		2,599.03
H.	Special Education Allowable Cost Payment	(V-H)		28,493.83
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		45,468.37
	1. Actual Non-Levy Revenue	(V-J1)	4,566.58	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	40,901.79	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		234,225.25
	1. State - Guaranteed Tax Base Aid	(V-L1)	143,051.05	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	91,174.20	
M.	**Subtotal of BASE Budget Revenue	(V-M)		734,617.60

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		71,030.55
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		71,030.55

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		15.54
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		12.11
	1. District Property Tax Levy Mills	(V-U1)	12.11	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		27.65

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
15 Flathead

0316 Creston Elem

Submit ID: 0316-69700596

01 General Fund

Adopted Budget	0001	805,648.15

Budget Uses

Expenditure Budget	0002	805,648.15
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	337,337.40
Quality Educator	3111	81,712.80
At Risk Student	3112	1,817.33
Indian Education For All	3113	2,714.59
American Indian Achievement Gap	3114	249.00
State Special Education Allowable Cost Payment to Districts	3115	28,493.83
Data For Achievement	3116	2,599.03
State - Guaranteed Tax Base Aid	3120	143,051.05

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	4,566.58
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	40,901.79
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	91,174.20		
Over-BASE Levy	1110(c)	71,030.55		
District Tax Levy			1110	162,204.75
Total Estimated Revenues to Fund Adopted Budget			0004	805,648.15
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2026
15 Flathead

0316 Creston Elem

Submit ID: 0316-69700596

10 Transportation Fund

Adopted Budget	0001	74,320.35

Budget Uses

Expenditure Budget	0002	74,320.35
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	15,477.84
Contingency	0006	1,547.78
Over-Schedule	0011	57,294.73
Fund Balance for Budget	TFS48	34,556.21
Operating Reserve	0961	14,864.07
Unreserved Fund Balance Reappropriated	0970	19,692.14

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	1,000.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	4,256.40
State - On-Schedule Transportation Reimbursement	3210	12,769.23
District Tax Levy	1110	36,602.58
District Mills	999	6.24
Total Estimated Revenues to Fund Adopted Budget	0004	74,320.35
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	147,698.27

Budget Uses

Expenditure Budget	0002	147,698.27
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	122,368.27
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	122,368.27
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	25,330.00
District Mills	999	4.32
Total Estimated Revenues to Fund Adopted Budget	0004	147,698.27

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 GMC Acadia	2021	28,183.00	11,273.20	5,636.60	0.00
2021 Blue Bird Bus	2020	126,650.00	101,320.00	25,330.00	25,330.00
Total					25,330.00

13 Tuition Fund

Adopted Budget	0001	143,651.89

Budget Uses

Expenditure Budget	0002	143,651.89
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	610.16
Unreserved Fund Balance Reappropriated	0970	610.16

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	143,041.73
District Mills	999	24.38
Total Estimated Revenues to Fund Adopted Budget	0004	143,651.89
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
15 Flathead

0316 Creston Elem

Submit ID: 0316-69700596

14 Retirement Fund

Adopted Budget	0001	120,444.00

Budget Uses

Expenditure Budget	0002	120,444.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	39,624.57
Operating Reserve	0961	24,088.80
Unreserved Fund Balance Reappropriated	0970	15,535.77

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	104,908.23
Total Estimated Revenues to Fund Adopted Budget	0004	120,444.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	5,222.18

Budget Uses

Expenditure Budget	0002	5,222.18
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	4,591.70
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,591.70
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	630.48
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,222.18
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	43,003.36

Budget Uses

Expenditure Budget	0002	43,003.36
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	43,003.36
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	43,003.36

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	43,003.36
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

15 Flathead

0316 Creston Elem

Submit ID: 0316-69700596

61 Building Reserve Fund

Adopted Budget		0001	167,922.53

Budget Uses

Expenditure Budget		0002	167,922.53
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	114,528.97
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	114,528.97
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	38,909.74
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	14,483.82	
District Tax Levy		1110	14,483.82
District Mills		999	2.47
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.47
Total Estimated Revenues to Fund Adopted Budget		0004	167,922.53

Budget Report
FY 2026

43 Roosevelt

0777 Culbertson Elem

Submit ID: 0777-27533146

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	205	N/A	9,675,285

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

Joint District Distribution:

(Used for county calculations)

Located - 43 Roosevelt	189	N/A	8,186,780
Non-located - 42 Richland	16	N/A	1,488,505

The final budget is approved as set forth in this document.

Certification

District Clerk: Lora Finnicum

(Signature) (Date)

Chairperson, School Trustees: CHRISTOPHER PETERSEN

(Signature) (Date)

County Superintendent: Erika Fyfe

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

43 Roosevelt

0777 Culbertson Elem

Submit ID: 0777-27533146

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,891,141.00	81,474.32	10%	4.31%	0.00	1,384,063.69	507,077.31	52.41
10 Transportation	375,000.00	73,263.35	20%	19.54%	0.00	188,492.88	186,507.12	19.28
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	7,000.00		N/A		0.00	0.00	7,000.00	0.72
14 Retirement	360,000.00	72,000.00	20%	20.00%	32,845.68	327,154.32		
17 Adult Education	16,000.00	4,944.49	35%	30.90%	0.00	0.00	16,000.00	1.65
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,335.29	0.00	N/A	0.00%	10.85	1,324.44	0.00	0.00
29 Flexibility	675,000.05	0.00	N/A	0.00%	0.05	675,000.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	3,325,476.34	231,682.16			32,856.58	2,576,035.33	716,584.43	74.06

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

Budget Report
FY 2026

43 Roosevelt

0777 Culbertson Elem

Submit ID: 0777-27533146

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	CULBERTSON K-6	153
M1	CULBERTSON 7-8	52

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

A.	Direct State Aid	(I-A)	717,694.89
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	176,628.27
D.	At Risk Student	(I-D)	6,552.61
E.	Indian Education For All	(I-E)	5,200.85
F.	American Indian Achievement Gap	(I-F)	13,944.00
G.	Data For Achievement	(I-G)	4,979.45
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	33,538.00
I.	State Special Education Related-Services Payment To Coop	(I-I)	11,178.65
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	13,143.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	199
B.	BASE Budget Limit	(II-B)	1,346,163.98
C.	Maximum Budget Limit	(II-C)	1,671,714.65
D.	Over-BASE Levy As Submitted on Budget	(II-D)	331,956.56
E.	Adopted Budget	(II-E)	1,691,420.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,543,194.96
H.	Maximum Budget Limit	(II-H)	1,891,141.23
I.	Highest Budget Without a Vote	(II-I)	1,891,141.23
J.	Highest Budget	(II-J)	1,891,141.23
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,891,141.00

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

A.	Operating Reserve (961)	(III-A)		81,474.32
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		81,474.32

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,891,141.00
1.	BASE Budget Limit	(V-A1)	1,543,194.96	
2.	Over-BASE Budget	(V-A2)	347,946.04	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		717,694.89
1.	Direct State Aid Paid By State	(V-B1)	717,694.89	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		176,628.27
D.	At Risk Student	(V-D)		6,552.61
E.	Indian Education For All	(V-E)		5,200.85
F.	American Indian Achievement Gap	(V-F)		13,944.00
G.	Data For Achievement	(V-G)		4,979.45
H.	Special Education Allowable Cost Payment	(V-H)		33,538.00
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		131,195.42
1.	Actual Non-Levy Revenue	(V-J1)	4,681.50	
2.	Anticipated Non-Levy Revenue	(V-J2)	96,100.07	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	30,413.85	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		453,461.47
1.	State - Guaranteed Tax Base Aid	(V-L1)	278,763.03	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	174,698.44	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,543,194.96

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		15,567.17
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	15,567.17	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		332,378.87
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		347,946.04

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		18.06
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		34.35
	1. District Property Tax Levy Mills	(V-U1)	34.35	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		52.41

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

43 Roosevelt

0777 Culbertson Elem

Submit ID: 0777-27533146

01 General Fund

Adopted Budget	0001	1,891,141.00

Budget Uses

Expenditure Budget	0002	1,891,141.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	717,694.89
Quality Educator	3111	176,628.27
At Risk Student	3112	6,552.61
Indian Education For All	3113	5,200.85
American Indian Achievement Gap	3114	13,944.00
State Special Education Allowable Cost Payment to Districts	3115	33,538.00
Data For Achievement	3116	4,979.45
State - Guaranteed Tax Base Aid	3120	278,763.03

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,402.60
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	18.90
Rentals	1910	1,260.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	30,413.85
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	96,100.07
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	15,567.17
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	174,698.44		
Over-BASE Levy	1110(c)	332,378.87		
District Tax Levy			1110	507,077.31
Total Estimated Revenues to Fund Adopted Budget			0004	1,891,141.00
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2026

43 Roosevelt

0777 Culbertson Elem

Submit ID: 0777-27533146

10 Transportation Fund

Adopted Budget	0001	375,000.00

Budget Uses

Expenditure Budget	0002	375,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	169,538.96
Contingency	0006	16,953.90
Over-Schedule	0011	188,507.14
Fund Balance for Budget	TFS48	73,263.35
Operating Reserve	0961	73,263.35
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	2,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	46,623.22
State - On-Schedule Transportation Reimbursement	3210	139,869.66
District Tax Levy	1110	186,507.12
District Mills	999	19.28
Total Estimated Revenues to Fund Adopted Budget	0004	375,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	7,000.00

Budget Uses

Expenditure Budget	0002	7,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	7,000.00
District Mills	999	0.72
Total Estimated Revenues to Fund Adopted Budget	0004	7,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	360,000.00

Budget Uses

Expenditure Budget	0002	360,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	104,845.68
Operating Reserve	0961	72,000.00
Unreserved Fund Balance Reappropriated	0970	32,845.68

Estimated Funding Sources

Interest Earnings	1510	2,000.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	325,154.32
Total Estimated Revenues to Fund Adopted Budget	0004	360,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	16,000.00

Budget Uses

Expenditure Budget	0002	16,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,944.49
Operating Reserve	0961	4,944.49
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	16,000.00
District Mills	999	1.65
Total Estimated Revenues to Fund Adopted Budget	0004	16,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,335.29

Budget Uses

Expenditure Budget	0002	1,335.29
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	10.85
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	10.85
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,324.44
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,335.29
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

43 Roosevelt

0777 Culbertson Elem

Submit ID: 0777-27533146

29 Flexibility Fund

Adopted Budget	0001	675,000.05

Budget Uses

Expenditure Budget	0002	675,000.05
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.05
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.05

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	675,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	675,000.05
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

43 Roosevelt

0777 Culbertson Elem

Submit ID: 0777-27533146

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2026

43 Roosevelt

0778 Culbertson H S

Submit ID: 0778-54978278

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	91	8,166,210

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Lora Finnicum

(Signature) (Date)

Chairperson, School Trustees: CHRISTOPHER PETERSEN

(Signature) (Date)

County Superintendent: Erika Fyfe

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

43 Roosevelt

0778 Culbertson H S

Submit ID: 0778-54978278

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,257,483.00	55,035.43	10%	4.38%	0.00	903,910.05	353,572.95	43.32
10 Transportation	260,000.00	29,914.65	20%	11.51%	0.00	118,884.40	141,115.60	17.28
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	14,000.00		N/A		0.00	0.00	14,000.00	1.71
14 Retirement	275,000.00	55,000.00	20%	20.00%	28,609.05	246,390.95		
17 Adult Education	16,000.00	5,277.61	35%	32.99%	0.00	0.00	16,000.00	1.96
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	866.51	0.00	N/A	0.00%	4.09	862.42	0.00	0.00
29 Flexibility	75,003.98	0.00	N/A	0.00%	3.98	75,000.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	1,898,353.49	145,227.69			28,617.12	1,345,047.82	524,688.55	64.27

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

Budget Report
FY 2026

43 Roosevelt

0778 Culbertson H S

Submit ID: 0778-54978278

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 CULBERTSON HS 9-12 91 *

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

A.	Direct State Aid	(I-A)	500,282.62
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	77,362.35
D.	At Risk Student	(I-D)	2,820.97
E.	Indian Education For All	(I-E)	2,308.67
F.	American Indian Achievement Gap	(I-F)	4,980.00
G.	Data For Achievement	(I-G)	2,210.39
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	12,924.40
I.	State Special Education Related-Services Payment To Coop	(I-I)	4,307.87
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	21,557.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	93
B.	BASE Budget Limit	(II-B)	947,032.18
C.	Maximum Budget Limit	(II-C)	1,179,373.55
D.	Over-BASE Levy As Submitted on Budget	(II-D)	255,643.82
E.	Adopted Budget	(II-E)	1,202,676.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,004,860.09
H.	Maximum Budget Limit	(II-H)	1,239,039.55
I.	Highest Budget Without a Vote	(II-I)	1,257,483.77
J.	Highest Budget	(II-J)	1,257,483.77
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,257,483.00

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

A.	Operating Reserve (961)	(III-A)		55,035.43
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		55,035.43

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,257,483.00
1.	BASE Budget Limit	(V-A1)	1,004,860.09	
2.	Over-BASE Budget	(V-A2)	252,622.91	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		500,282.62
1.	Direct State Aid Paid By State	(V-B1)	500,282.62	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		77,362.35
D.	At Risk Student	(V-D)		2,820.97
E.	Indian Education For All	(V-E)		2,308.67
F.	American Indian Achievement Gap	(V-F)		4,980.00
G.	Data For Achievement	(V-G)		2,210.39
H.	Special Education Allowable Cost Payment	(V-H)		12,924.40
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		34,144.99
1.	Actual Non-Levy Revenue	(V-J1)	1,948.25	
2.	Anticipated Non-Levy Revenue	(V-J2)	12,723.71	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	19,473.03	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		367,825.70
1.	State - Guaranteed Tax Base Aid	(V-L1)	266,875.66	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	100,950.04	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,004,860.09

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		252,622.91
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		252,622.91

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		12.38
U.	Over-BASE Mills	(V-U)		30.94
	1. District Property Tax Levy Mills	(V-U1)	30.94	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		43.32

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

43 Roosevelt

0778 Culbertson H S

Submit ID: 0778-54978278

01 General Fund

Adopted Budget	0001	1,257,483.00

Budget Uses

Expenditure Budget	0002	1,257,483.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	500,282.62
Quality Educator	3111	77,362.35
At Risk Student	3112	2,820.97
Indian Education For All	3113	2,308.67
American Indian Achievement Gap	3114	4,980.00
State Special Education Allowable Cost Payment to Districts	3115	12,924.40
Data For Achievement	3116	2,210.39
State - Guaranteed Tax Base Aid	3120	266,875.66

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,948.25
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	19,473.03
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	12,723.71
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	100,950.04		
Over-BASE Levy	1110(c)	252,622.91		
District Tax Levy			1110	353,572.95
Total Estimated Revenues to Fund Adopted Budget			0004	1,257,483.00
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	260,000.00

Budget Uses

Expenditure Budget	0002	260,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	117,384.41
Contingency	0006	0.00
Over-Schedule	0011	142,615.59
Fund Balance for Budget	TFS48	29,914.65
Operating Reserve	0961	29,914.65
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	1,500.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	29,346.10
State - On-Schedule Transportation Reimbursement	3210	88,038.30
District Tax Levy	1110	141,115.60
District Mills	999	17.28
Total Estimated Revenues to Fund Adopted Budget	0004	260,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	14,000.00

Budget Uses

Expenditure Budget	0002	14,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	14,000.00
District Mills	999	1.71
Total Estimated Revenues to Fund Adopted Budget	0004	14,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	275,000.00

Budget Uses

Expenditure Budget	0002	275,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	83,609.05
Operating Reserve	0961	55,000.00
Unreserved Fund Balance Reappropriated	0970	28,609.05

Estimated Funding Sources

Interest Earnings	1510	2,000.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	244,390.95
Total Estimated Revenues to Fund Adopted Budget	0004	275,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

43 Roosevelt

0778 Culbertson H S

Submit ID: 0778-54978278

17 Adult Education Fund

Adopted Budget	0001	16,000.00

Budget Uses

Expenditure Budget	0002	16,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,277.61
Operating Reserve	0961	5,277.61
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	16,000.00
District Mills	999	1.96
Total Estimated Revenues to Fund Adopted Budget	0004	16,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	866.51

Budget Uses

Expenditure Budget	0002	866.51
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	4.09
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4.09
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	862.42
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	866.51
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

43 Roosevelt

0778 Culbertson H S

Submit ID: 0778-54978278

29 Flexibility Fund

Adopted Budget	0001	75,003.98

Budget Uses

Expenditure Budget	0002	75,003.98
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3.98
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3.98

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	75,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	75,003.98
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

43 Roosevelt

0778 Culbertson H S

Submit ID: 0778-54978278

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No

Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00

District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2026

09 Custer

0192 Custer County H S

Submit ID: 0192-65382683

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	500	24,318,309

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Lenore Bricco

(Signature) (Date)

Chairperson, School Trustees: Andy Zook

(Signature) (Date)

County Superintendent: Carla Begger

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

09 Custer

0192 Custer County H S

Submit ID: 0192-65382683

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	5,016,445.09	902,181.70	10%	17.98%	87,271.97	3,678,841.33	1,250,331.79	51.44
10 Transportation	79,400.00	15,880.00	20%	20.00%	7,273.83	44,000.00	28,126.17	1.16
11 Bus Depreciation Reserve	275,607.43	0.00	N/A	0.00%	223,037.43	5,000.00	47,570.00	1.96
13 Tuition	103,481.00		N/A		15,734.67	0.00	87,746.33	3.61
14 Retirement	819,147.00	163,829.40	20%	20.00%	280,624.86	538,522.14		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	239,561.14	40,000.00	N/A	16.70%	196,093.06	3,468.08	40,000.00	1.64
29 Flexibility	162,120.03	0.00	N/A	0.00%	122,594.88	39,525.15	0.00	0.00
61 Building Reserve	930,354.39	0.00	N/A	0.00%	732,049.39	78,605.00	119,700.00	4.92
Total of All Funds	7,626,116.08	1,121,891.10			1,664,680.09	4,387,961.70	1,573,474.29	64.73

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

Budget Report
FY 2026

09 Custer

Submit ID: 0192-65382683

0192 Custer County H S

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 CUSTER CO HS 9-12 500 *

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

A.	Direct State Aid	(I-A)	1,993,855.12
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	282,892.74
D.	At Risk Student	(I-D)	9,592.67
E.	Indian Education For All	(I-E)	12,685.00
F.	American Indian Achievement Gap	(I-F)	3,984.00
G.	Data For Achievement	(I-G)	12,145.00
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	107,974.35
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	94,925.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	507
B.	BASE Budget Limit	(II-B)	3,837,024.58
C.	Maximum Budget Limit	(II-C)	4,782,442.74
D.	Over-BASE Levy As Submitted on Budget	(II-D)	992,217.02
E.	Adopted Budget	(II-E)	4,829,241.60

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	4,040,884.30
H.	Maximum Budget Limit	(II-H)	4,997,774.11
I.	Highest Budget Without a Vote	(II-I)	5,016,445.09
J.	Highest Budget	(II-J)	5,016,445.09
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	5,016,445.09

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

A.	Operating Reserve (961)	(III-A)		501,644.51
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		400,537.19
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	400,537.19	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		87,271.97
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	87,271.97	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		989,453.67

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		5,016,445.09
1.	BASE Budget Limit	(V-A1)	4,040,884.30	
2.	Over-BASE Budget	(V-A2)	975,560.79	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,993,855.12
1.	Direct State Aid Paid By State	(V-B1)	1,993,855.12	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		282,892.74
D.	At Risk Student	(V-D)		9,592.67
E.	Indian Education For All	(V-E)		12,685.00
F.	American Indian Achievement Gap	(V-F)		3,984.00
G.	Data For Achievement	(V-G)		12,145.00
H.	Special Education Allowable Cost Payment	(V-H)		107,974.35
I.	Remaining Fund Balance Available	(V-I)		87,271.97
J.	Non-Levy Revenue and Funding Sources	(V-J)		181,161.45
1.	Actual Non-Levy Revenue	(V-J1)	181,161.45	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,349,322.00
1.	State - Guaranteed Tax Base Aid	(V-L1)	1,074,551.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	274,771.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		4,040,884.30

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		975,560.79
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		975,560.79

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		11.32
U.	Over-BASE Mills	(V-U)		40.12
	1. District Property Tax Levy Mills	(V-U1)	40.12	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		51.44

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
09 Custer
0192 Custer County H S

Submit ID: 0192-65382683

01 General Fund

Adopted Budget	0001	5,016,445.09

Budget Uses

Expenditure Budget	0002	5,016,445.09
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	87,271.97
Direct State Aid	3110	1,993,855.12
Quality Educator	3111	282,892.74
At Risk Student	3112	9,592.67
Indian Education For All	3113	12,685.00
American Indian Achievement Gap	3114	3,984.00
State Special Education Allowable Cost Payment to Districts	3115	107,974.35
Data For Achievement	3116	12,145.00
State - Guaranteed Tax Base Aid	3120	1,074,551.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	180,848.45
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	313.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	274,771.00		
Over-BASE Levy	1110(c)	975,560.79		
District Tax Levy			1110	1,250,331.79
Total Estimated Revenues to Fund Adopted Budget			0004	5,016,445.09
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	79,400.00

Budget Uses

Expenditure Budget	0002	79,400.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	40,000.00
Contingency	0006	4,000.00
Over-Schedule	0011	35,400.00
Fund Balance for Budget	TFS48	23,153.83
Operating Reserve	0961	15,880.00
Unreserved Fund Balance Reappropriated	0970	7,273.83

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	11,000.00
State - On-Schedule Transportation Reimbursement	3210	33,000.00
District Tax Levy	1110	28,126.17
District Mills	999	1.16
Total Estimated Revenues to Fund Adopted Budget	0004	79,400.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
09 Custer

Submit ID: 0192-65382683

0192 Custer County H S

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	275,607.43

Budget Uses

Expenditure Budget	0002	275,607.43
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	223,037.43
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	223,037.43
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	5,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	47,570.00
District Mills	999	1.96
Total Estimated Revenues to Fund Adopted Budget	0004	275,607.43

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2023 FREIGHTLINER BUS	2023	228,880.00	91,552.00	45,776.00	45,776.00
2022 INTEGRATED CE S BUS	2021	8,970.00	7,176.00	1,794.00	1,794.00
ACT. BUS 2006 MCI	2017	129,500.00	194,250.00	N/A	NA
ACT BUS 2001 MCI	2012	74,700.00	112,050.00	N/A	NA
ACT BUS 99 MCI	2008	135,900.00	203,850.00	N/A	NA
BUS - 95 INTL	2002	14,000.00	21,000.00	N/A	NA
BUS E - 88 MCI	1998	115,000.00	172,500.00	N/A	NA
Total					47,570.00

13 Tuition Fund

Adopted Budget	0001	103,481.00

Budget Uses

Expenditure Budget	0002	103,481.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	15,734.67
Unreserved Fund Balance Reappropriated	0970	15,734.67

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	87,746.33
District Mills	999	3.61
Total Estimated Revenues to Fund Adopted Budget	0004	103,481.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	819,147.00

Budget Uses

Expenditure Budget	0002	819,147.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	444,454.26
Operating Reserve	0961	163,829.40
Unreserved Fund Balance Reappropriated	0970	280,624.86

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	538,522.14
Total Estimated Revenues to Fund Adopted Budget	0004	819,147.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
09 Custer
0192 Custer County H S

Submit ID: 0192-65382683

28 Technology Fund

Adopted Budget	0001	239,561.14

Budget Uses

Expenditure Budget	0002	239,561.14
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	236,093.06
Operating Reserve	0961	40,000.00
Unreserved Fund Balance Reappropriated	0970	196,093.06
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	3,468.08
District Tax Levy	1110	40,000.00
District Mills	999	1.64
Total Estimated Revenues to Fund Adopted Budget	0004	239,561.14
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
09 Custer
0192 Custer County H S

Submit ID: 0192-65382683

29 Flexibility Fund

Adopted Budget	0001	162,120.03

Budget Uses

Expenditure Budget	0002	162,120.03
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	122,594.88
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	122,594.88

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	39,525.15
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	162,120.03
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

09 Custer

0192 Custer County H S

Submit ID: 0192-65382683

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

09 Custer

0192 Custer County H S

Submit ID: 0192-65382683

61 Building Reserve Fund

Adopted Budget		0001	930,354.39

Budget Uses

Expenditure Budget		0002	930,354.39
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	732,049.39
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	732,049.39
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	78,605.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	100,000.00	
Building Reserve Permissive Levy	1110(b)	19,700.00	
District Tax Levy		1110	119,700.00
District Mills		999	4.92
Building Reserve Voted Mills		0134	4.11
Building Reserve Permissive Mills		0135	0.81
Total Estimated Revenues to Fund Adopted Budget		0004	930,354.39

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/03/2016	1,000,000.00	10	612	900,000.00	100,000.00	100,000.00
Total						100,000.00

Budget Report
FY 2026

56 Yellowstone

0975 Custer K-12 Schools

Submit ID: 0975-83245201

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB				Taxable Valuation
	EL		HS		
District:	*	67	*	33	2,166,594

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Adriana Mayorga

(Signature) (Date)

Chairperson, School Trustees: Toby Abel

(Signature) (Date)

County Superintendent: Henry Peters

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

56 Yellowstone

0975 Custer K-12 Schools

Submit ID: 0975-83245201

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,469,461.44	97,404.69	10%	6.63%	0.00	1,111,481.76	357,979.68	165.21
10 Transportation	225,000.00	39,616.62	20%	17.61%	0.00	35,200.00	189,800.00	87.60
11 Bus Depreciation Reserve	103,292.45	0.00	N/A	0.00%	34,212.09	0.00	69,080.36	31.88
13 Tuition	71,615.00		N/A		25,764.88	0.00	45,850.12	21.16
14 Retirement	215,000.00	43,000.00	20%	20.00%	36,049.24	178,950.76		
17 Adult Education	5,345.11	0.00	35%	0.00%	5,345.11	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	2,310.20	0.00	N/A	0.00%	1,287.05	1,023.15	0.00	0.00
29 Flexibility	4.88	0.00	N/A	0.00%	4.88	0.00	0.00	0.00
61 Building Reserve	147,236.26	0.00	N/A	0.00%	58,236.26	54,400.00	34,600.00	15.97
Total of All Funds	2,239,265.34	180,021.31			160,899.51	1,381,055.67	697,310.16	321.82

50 Debt Service **Tax Jurisdiction**								
Series 2017EL	71,450.01	0.00	20-9-438	0.00%	26,050.79	0.00	45,399.22	20.95
Series 2017HS	142,399.99	0.00	20-9-438	0.00%	0.00	0.00	142,399.99	65.73

Budget Report
FY 2026

56 Yellowstone

0975 Custer K-12 Schools

Submit ID: 0975-83245201

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	CUSTER K-6	51 *
M1	CUSTER 7-8	16 *
H1	CUSTER HS 9-12	33 *

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

A.	Direct State Aid	(I-A)	574,327.51
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	119,845.44
D.	At Risk Student	(I-D)	3,285.17
E.	Indian Education For All	(I-E)	2,537.00
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	2,429.00
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	24,366.79
I.	State Special Education Related-Services Payment To Coop	(I-I)	5,125.82
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	7,490.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	15,630.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	106
B.	BASE Budget Limit	(II-B)	1,133,104.02
C.	Maximum Budget Limit	(II-C)	1,412,190.71
D.	Over-BASE Levy As Submitted on Budget	(II-D)	277,321.80
E.	Adopted Budget	(II-E)	1,410,425.82

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,192,139.64
H.	Maximum Budget Limit	(II-H)	1,479,712.89
I.	Highest Budget Without a Vote	(II-I)	1,469,461.44
J.	Highest Budget	(II-J)	1,490,667.39
K.	Highest Voted Amount	(II-K)	21,205.95
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,469,461.44

Budget Report
FY 2026

56 Yellowstone

Submit ID: 0975-83245201

0975 Custer K-12 Schools

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

A.	Operating Reserve (961)	(III-A)			97,404.69
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00		
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00		
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			97,404.69

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		**Elementary**	**High School**	**K-12**
A.	Special Education Allowable Costs	16,802.80	7,563.99	24,366.79
B.	Special Education RSBG to Coop	3,598.98	1,526.84	5,125.82
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	8,160.71	3,636.33	11,797.04

Proration of BASE Budget to Elementary and High School Programs:		**Elementary**	**High School**	**K-12**
E.	100% Of Basic Entitlement	182,198.00	364,401.00	546,599.00
F.	100% Of Per Student Entitlement	464,053.00	274,197.00	738,250.00
		646,251.00	638,598.00	1,284,849.00
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	228,126.60	225,425.09	453,551.70
H.	Special Education in BASE@40%	8,160.71	3,636.33	11,797.04
I.	Subsidized BASE Amount	236,287.31	229,061.42	465,348.74
J.	Subsidized BASE Ratio	51%	49%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,469,461.44
1.	BASE Budget Limit	(V-A1)	1,192,139.64	
2.	Over-BASE Budget	(V-A2)	277,321.80	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		574,327.51
1.	Direct State Aid Paid By State	(V-B1)	574,327.51	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		119,845.44
D.	At Risk Student	(V-D)		3,285.17
E.	Indian Education For All	(V-E)		2,537.00
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		2,429.00

H.	Special Education Allowable Cost Payment	(V-H)		24,366.79
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,202.95
	1. Actual Non-Levy Revenue	(V-J1)	2,202.95	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		463,145.78
	1. State - Guaranteed Tax Base Aid	(V-L1)	382,487.90	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	80,657.88	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,192,139.64

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		277,321.80
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		277,321.80

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		24.46
T.	BASE Mills - High School	(V-T)		12.75
U.	Over-BASE Mills	(V-U)		128.00
	1. District Property Tax Levy Mills	(V-U1)	128.00	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		165.21

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

56 Yellowstone

0975 Custer K-12 Schools

Submit ID: 0975-83245201

01 General Fund

Adopted Budget	0001	1,469,461.44

Budget Uses

Expenditure Budget	0002	1,469,461.44
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	574,327.51
Quality Educator	3111	119,845.44
At Risk Student	3112	3,285.17
Indian Education For All	3113	2,537.00
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	24,366.79
Data For Achievement	3116	2,429.00
State - Guaranteed Tax Base Aid	3120	382,487.90

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,901.90
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	301.05
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	80,657.88		
Over-BASE Levy	1110(c)	277,321.80		
District Tax Levy			1110	357,979.68
Total Estimated Revenues to Fund Adopted Budget			0004	1,469,461.44
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	225,000.00

Budget Uses

Expenditure Budget	0002	225,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	32,000.00
Contingency	0006	3,200.00
Over-Schedule	0011	189,800.00
Fund Balance for Budget	TFS48	39,616.62
Operating Reserve	0961	39,616.62
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	8,800.00
State - On-Schedule Transportation Reimbursement	3210	26,400.00
District Tax Levy	1110	189,800.00
District Mills	999	87.60
Total Estimated Revenues to Fund Adopted Budget	0004	225,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

56 Yellowstone

0975 Custer K-12 Schools

Submit ID: 0975-83245201

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	103,292.45

Budget Uses

Expenditure Budget	0002	103,292.45
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	34,212.09
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	34,212.09
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	69,080.36
District Mills	999	31.88
Total Estimated Revenues to Fund Adopted Budget	0004	103,292.45

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2024 Ford Expedition	2026	48,149.00	0.00	9,629.80	0.00
Ford Transit	2025	58,700.00	0.00	11,740.00	11,740.00
2004 Setra Cruiser	2023	34,284.00	4,355.00	6,856.80	6,856.80
2023 International	2023	111,728.00	25,138.56	22,345.60	13,966.06
2021 Thomas	2021	100,890.00	42,986.25	20,178.00	12,611.25
2019 THOMAS	2020	101,250.00	47,302.25	20,250.00	12,656.25
Blue Bird 2018	2018	90,000.00	119,250.00	18,000.00	11,250.00
2016 Blue Bird BB Conventional	2016	89,000.00	133,500.00	N/A	NA
2014 Bluebird	2014	83,500.00	125,250.00	N/A	NA
Total					69,080.36

Budget Report
FY 2026

56 Yellowstone

0975 Custer K-12 Schools

Submit ID: 0975-83245201

13 Tuition Fund

Adopted Budget	0001	71,615.00

Budget Uses

Expenditure Budget	0002	71,615.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	25,764.88
Unreserved Fund Balance Reappropriated	0970	25,764.88

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	45,850.12
District Mills	999	21.16
Total Estimated Revenues to Fund Adopted Budget	0004	71,615.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	215,000.00

Budget Uses

Expenditure Budget	0002	215,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	79,049.24
Operating Reserve	0961	43,000.00
Unreserved Fund Balance Reappropriated	0970	36,049.24

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	178,950.76
Total Estimated Revenues to Fund Adopted Budget	0004	215,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	5,345.11

Budget Uses

Expenditure Budget	0002	5,345.11
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,345.11
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,345.11

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,345.11
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	2,310.20

Budget Uses

Expenditure Budget	0002	2,310.20
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,287.05
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,287.05
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,023.15
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,310.20
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	4.88

Budget Uses

Expenditure Budget	0002	4.88
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4.88
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4.88

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4.88
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

56 Yellowstone

0975 Custer K-12 Schools

Submit ID: 0975-83245201

50 Debt Service Fund

Series 2017EL

Taxable Value		2,166,594.00
Adopted Budget	0001	71,450.01

Budget Uses

Expenditure Budget	0002	71,450.01
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	26,050.79
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	26,050.79
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	45,399.22
Jurisdiction Mills	999	20.95
Total Estimated Revenues to Fund Adopted Budget	0004	71,450.01
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
Elementary Bond	08/15/2017	06/30/2037	1,000,000.00	626,666.66	46,666.67	24,283.34	500.00
Total Bond Requirements							71,450.01
Total Debt Service Requirements						0002	71,450.01

Budget Report
FY 2026

56 Yellowstone

0975 Custer K-12 Schools

Submit ID: 0975-83245201

Series 2017HS

Taxable Value		2,166,594.00
Adopted Budget	0001	142,399.99

Budget Uses

Expenditure Budget	0002	142,399.99
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	142,399.99
Jurisdiction Mills	999	65.73
Total Estimated Revenues to Fund Adopted Budget	0004	142,399.99
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
High School Bond	08/15/2017	06/30/2037	2,000,000.00	1,253,333.34	93,333.33	48,566.66	500.00
Total Bond Requirements							142,399.99
Total Debt Service Requirements						0002	142,399.99

Budget Report
FY 2026

56 Yellowstone

0975 Custer K-12 Schools

Submit ID: 0975-83245201

61 Building Reserve Fund

Adopted Budget	0001	147,236.26

Budget Uses

Expenditure Budget	0002	147,236.26
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	58,236.26
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	58,236.26
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	54,400.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	21,000.00	
Building Reserve Permissive Levy	1110(b)	13,600.00	
District Tax Levy		1110	34,600.00
District Mills		999	15.97
Building Reserve Voted Mills		0134	9.69
Building Reserve Permissive Mills		0135	6.28
Total Estimated Revenues to Fund Adopted Budget		0004	147,236.26

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/03/2016	210,000.00	10	612	189,000.00	21,000.00	21,000.00
Total						21,000.00

Budget Report
FY 2026

18 Glacier

0402 Cut Bank Elem

Submit ID: 0402-99448410

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 556	N/A	24,407,891

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Linsey Milender

(Signature) (Date)

Chairperson, School Trustees: Doug Ray

(Signature) (Date)

County Superintendent: Lester Johnson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

18 Glacier

0402 Cut Bank Elem

Submit ID: 0402-99448410

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	4,959,882.29	72,962.76	10%	1.47%	0.00	3,487,429.06	1,472,453.23	60.32
10 Transportation	335,000.00	19,787.81	20%	5.91%	0.00	163,589.59	171,410.41	7.02
11 Bus Depreciation Reserve	735,756.05	0.00	N/A	0.00%	593,808.21	0.00	141,947.84	5.82
13 Tuition	8,750.64		N/A		2,861.17	0.00	5,889.47	0.24
14 Retirement	750,000.00	150,000.00	20%	20.00%	97,772.78	652,227.22		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	79,723.84	0.00	N/A	0.00%	3,023.84	3,476.33	73,223.67	3.00
29 Flexibility	965,320.03	0.00	N/A	0.00%	965,320.03	0.00	0.00	0.00
61 Building Reserve	106,795.18	0.00	N/A	0.00%	1,923.70	73,276.37	31,595.11	1.29
Total of All Funds	7,941,228.03	242,750.57			1,664,709.73	4,379,998.57	1,896,519.73	77.69

50 Debt Service **Tax Jurisdiction**								
0402	188,301.26	0.00	20-9-438	0.00%	59,747.18	0.00	128,554.08	5.27

Budget Report
FY 2026

18 Glacier

0402 Cut Bank Elem

Submit ID: 0402-99448410

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	CUT BANK K-8	443 *
M1	CUT BANK 7-8	113 *

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

A.	Direct State Aid	(I-A)	1,787,222.84
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	369,523.44
D.	At Risk Student	(I-D)	30,291.80
E.	Indian Education For All	(I-E)	14,105.72
F.	American Indian Achievement Gap	(I-F)	60,756.00
G.	Data For Achievement	(I-G)	13,505.24
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	251,295.22
I.	State Special Education Related-Services Payment To Coop	(I-I)	29,718.85
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	41,459.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	566
B.	BASE Budget Limit	(II-B)	3,752,742.15
C.	Maximum Budget Limit	(II-C)	4,689,025.96
D.	Over-BASE Levy As Submitted on Budget	(II-D)	909,390.12
E.	Adopted Budget	(II-E)	4,662,132.27

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	4,050,492.17
H.	Maximum Budget Limit	(II-H)	5,018,752.89
I.	Highest Budget Without a Vote	(II-I)	4,959,882.29
J.	Highest Budget	(II-J)	5,018,752.89
K.	Highest Voted Amount	(II-K)	58,870.60
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	4,959,882.29

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

A.	Operating Reserve (961)	(III-A)		72,962.76
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		72,962.76

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		4,959,882.29
1.	BASE Budget Limit	(V-A1)	4,050,492.17	
2.	Over-BASE Budget	(V-A2)	909,390.12	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,787,222.84
1.	Direct State Aid Paid By State	(V-B1)	1,787,222.84	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		369,523.44
D.	At Risk Student	(V-D)		30,291.80
E.	Indian Education For All	(V-E)		14,105.72
F.	American Indian Achievement Gap	(V-F)		60,756.00
G.	Data For Achievement	(V-G)		13,505.24
H.	Special Education Allowable Cost Payment	(V-H)		251,295.22
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		4,684.26
1.	Actual Non-Levy Revenue	(V-J1)	4,684.26	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,519,107.65
1.	State - Guaranteed Tax Base Aid	(V-L1)	956,044.54	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	563,063.11	
M.	**Subtotal of BASE Budget Revenue	(V-M)		4,050,492.17

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		909,390.12
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		909,390.12

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.06
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		37.26
	1. District Property Tax Levy Mills	(V-U1)	37.26	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		60.32

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
18 Glacier
0402 Cut Bank Elem

Submit ID: 0402-99448410

01 General Fund

Adopted Budget	0001	4,959,882.29

Budget Uses

Expenditure Budget	0002	4,959,882.29
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,787,222.84
Quality Educator	3111	369,523.44
At Risk Student	3112	30,291.80
Indian Education For All	3113	14,105.72
American Indian Achievement Gap	3114	60,756.00
State Special Education Allowable Cost Payment to Districts	3115	251,295.22
Data For Achievement	3116	13,505.24
State - Guaranteed Tax Base Aid	3120	956,044.54

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	4,442.26
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	242.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	563,063.11		
Over-BASE Levy	1110(c)	909,390.12		
District Tax Levy			1110	1,472,453.23
Total Estimated Revenues to Fund Adopted Budget			0004	4,959,882.29
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	335,000.00

Budget Uses

Expenditure Budget	0002	335,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	148,717.80
Contingency	0006	14,871.78
Over-Schedule	0011	171,410.42
Fund Balance for Budget	TFS48	19,787.81
Operating Reserve	0961	19,787.81
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	40,897.39
State - On-Schedule Transportation Reimbursement	3210	122,692.20
District Tax Levy	1110	171,410.41
District Mills	999	7.02
Total Estimated Revenues to Fund Adopted Budget	0004	335,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

18 Glacier

0402 Cut Bank Elem

Submit ID: 0402-99448410

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	735,756.05

Budget Uses

Expenditure Budget	0002	735,756.05
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	593,808.21
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	593,808.21
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	141,947.84
District Mills	999	5.82
Total Estimated Revenues to Fund Adopted Budget	0004	735,756.05

Budget Report
FY 2026

18 Glacier

0402 Cut Bank Elem

Submit ID: 0402-99448410

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
0193	2025	100,500.00	0.00	20,100.00	20,100.00
1365	2025	93,600.00	0.00	18,720.00	18,720.00
6707	2025	3,799.70	0.00	759.94	759.94
1T88W9D23S1221654	2024	79,168.00	15,833.60	15,833.60	15,833.60
4687	2023	67,950.00	27,180.00	13,590.00	13,590.00
2022 BUS 1BABJCSA2NF383399	2022	67,950.00	40,770.00	13,590.00	13,590.00
2022 CAMERA SYSTEM	2022	4,154.09	2,492.46	830.82	830.82
2015 BLUEBIRD SCHOOL BUS	2021	67,050.00	53,640.00	13,410.00	13,410.00
2021 RADIOS	2021	4,337.84	3,470.28	867.57	867.57
3 SYSTEMS 12 CAMERAS 2020	2020	12,429.54	12,429.55	2,485.91	2,485.91
6579	2020	65,850.00	65,850.00	13,170.00	13,170.00
3304	2019	110,850.00	133,020.00	22,170.00	22,170.00
1795	2018	64,200.00	89,880.00	12,840.00	6,420.00
0080	2016	61,800.00	92,700.00	N/A	NA
0153	2015	61,800.00	92,700.00	N/A	NA
0165	2015	750.00	1,125.00	N/A	NA
0166	2015	750.00	1,125.00	N/A	NA
2742	2014	62,400.00	93,600.00	N/A	NA
2189	2013	197,600.00	296,400.00	N/A	NA
0733	2011	55,020.00	82,530.00	N/A	NA
9487	2010	55,104.00	82,656.00	N/A	NA
4918	2007	44,851.80	67,277.70	N/A	NA
6680	2007	42,600.00	63,900.00	N/A	NA
5130	2005	37,765.80	56,648.70	N/A	NA
1BAAHCPH43F211062	2003	33,295.80	49,943.70	N/A	NA
2487	2001	39,360.00	59,040.00	N/A	NA
Total					141,947.84

Budget Report
FY 2026

18 Glacier

0402 Cut Bank Elem

Submit ID: 0402-99448410

13 Tuition Fund

Adopted Budget	0001	8,750.64

Budget Uses

Expenditure Budget	0002	8,750.64
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,861.17
Unreserved Fund Balance Reappropriated	0970	2,861.17

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	5,889.47
District Mills	999	0.24
Total Estimated Revenues to Fund Adopted Budget	0004	8,750.64
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	750,000.00

Budget Uses

Expenditure Budget	0002	750,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	247,772.78
Operating Reserve	0961	150,000.00
Unreserved Fund Balance Reappropriated	0970	97,772.78

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	652,227.22
Total Estimated Revenues to Fund Adopted Budget	0004	750,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	79,723.84

Budget Uses

Expenditure Budget	0002	79,723.84
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,023.84
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,023.84
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	3,476.33
District Tax Levy	1110	73,223.67
District Mills	999	3.00
Total Estimated Revenues to Fund Adopted Budget	0004	79,723.84
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

18 Glacier

0402 Cut Bank Elem

Submit ID: 0402-99448410

29 Flexibility Fund

Adopted Budget	0001	965,320.03

Budget Uses

Expenditure Budget	0002	965,320.03
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	965,320.03
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	965,320.03

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	965,320.03
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

18 Glacier

0402 Cut Bank Elem

Submit ID: 0402-99448410

50 Debt Service Fund

0402

Taxable Value		24,407,891.00
Adopted Budget	0001	188,301.26

Budget Uses

Expenditure Budget	0002	188,301.26
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	59,747.18
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	59,747.18
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	128,554.08
Jurisdiction Mills	999	5.27
Total Estimated Revenues to Fund Adopted Budget	0004	188,301.26
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
Elementary Bond	01/25/2012	06/30/2032	2,500,000.00	900,000.00	135,000.00	31,325.00	400.00
Total Bond Requirements							166,725.00

SIDs

Issue Type	Amount
Elementary	21,576.26
Total SID Requirements	21,576.26

Total Debt Service Requirements	0002	188,301.26

Budget Report
FY 2026

18 Glacier

0402 Cut Bank Elem

Submit ID: 0402-99448410

61 Building Reserve Fund

Adopted Budget		0001	106,795.18

Budget Uses

Expenditure Budget		0002	106,795.18
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	1,923.70
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	1,923.70
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	73,276.37
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	31,595.11	
District Tax Levy		1110	31,595.11
District Mills		999	1.29
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.29
Total Estimated Revenues to Fund Adopted Budget		0004	106,795.18

Budget Report
FY 2026

18 Glacier

0403 Cut Bank H S

Submit ID: 0403-47208232

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	207	24,699,927

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Linsey Milender

(Signature) (Date)

Chairperson, School Trustees: Doug Ray

(Signature) (Date)

County Superintendent: Lester Johnson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026
18 Glacier
0403 Cut Bank H S

Submit ID: 0403-47208232

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,680,801.87	48,589.82	10%	1.81%	0.00	1,614,357.00	1,066,444.87	43.17
10 Transportation	310,000.00	62,000.00	20%	20.00%	20,813.59	109,059.72	180,126.69	7.29
11 Bus Depreciation Reserve	621,266.31	0.00	N/A	0.00%	526,654.80	0.00	94,611.51	3.83
13 Tuition	5,708.03		N/A		6,567.01	0.00	0.00	0.00
14 Retirement	420,000.00	84,000.00	20%	20.00%	86,268.84	333,731.16		
17 Adult Education	20,000.00	7,000.00	35%	35.00%	5,837.60	0.00	14,162.40	0.57
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	80,672.94	0.00	N/A	0.00%	4,925.65	1,647.51	74,099.78	3.00
29 Flexibility	527,005.50	0.00	N/A	0.00%	505,782.91	21,222.59	0.00	0.00
61 Building Reserve	66,790.96	0.00	N/A	0.00%	915.96	50,212.48	15,662.52	0.63
Total of All Funds	4,732,245.61	201,589.82			1,157,766.36	2,130,230.46	1,445,107.77	58.49

50 Debt Service Tax Jurisdiction								
0403	10,432.21	0.00	20-9-438	0.00%	728.16	0.00	9,704.05	0.39

Budget Report
FY 2026

18 Glacier

0403 Cut Bank H S

Submit ID: 0403-47208232

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 CUT BANK HS 9-12 207 *

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

A.	Direct State Aid	(I-A)	927,685.70
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	151,017.36
D.	At Risk Student	(I-D)	8,594.75
E.	Indian Education For All	(I-E)	5,251.59
F.	American Indian Achievement Gap	(I-F)	22,410.00
G.	Data For Achievement	(I-G)	5,028.03
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	44,934.80
I.	State Special Education Related-Services Payment To Coop	(I-I)	10,306.17
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	37,727.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	225
B.	BASE Budget Limit	(II-B)	1,911,136.90
C.	Maximum Budget Limit	(II-C)	2,377,575.17
D.	Over-BASE Levy As Submitted on Budget	(II-D)	712,236.75
E.	Adopted Budget	(II-E)	2,623,373.65

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,919,620.52
H.	Maximum Budget Limit	(II-H)	2,367,837.00
I.	Highest Budget Without a Vote	(II-I)	2,680,801.87
J.	Highest Budget	(II-J)	2,708,393.49
K.	Highest Voted Amount	(II-K)	27,591.62
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,680,801.87

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

A.	Operating Reserve (961)	(III-A)		48,589.82
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		48,589.82

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,680,801.87
1.	BASE Budget Limit	(V-A1)	1,919,620.52	
2.	Over-BASE Budget	(V-A2)	761,181.35	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		927,685.70
1.	Direct State Aid Paid By State	(V-B1)	927,685.70	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		151,017.36
D.	At Risk Student	(V-D)		8,594.75
E.	Indian Education For All	(V-E)		5,251.59
F.	American Indian Achievement Gap	(V-F)		22,410.00
G.	Data For Achievement	(V-G)		5,028.03
H.	Special Education Allowable Cost Payment	(V-H)		44,934.80
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,992.55
1.	Actual Non-Levy Revenue	(V-J1)	1,992.55	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		752,705.74
1.	State - Guaranteed Tax Base Aid	(V-L1)	447,442.22	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	305,263.52	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,919,620.52

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		761,181.35
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		761,181.35

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		12.35
U.	Over-BASE Mills	(V-U)		30.82
	1. District Property Tax Levy Mills	(V-U1)	30.82	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		43.17

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

18 Glacier

0403 Cut Bank H S

Submit ID: 0403-47208232

01 General Fund

Adopted Budget	0001	2,680,801.87

Budget Uses

Expenditure Budget	0002	2,680,801.87
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	927,685.70
Quality Educator	3111	151,017.36
At Risk Student	3112	8,594.75
Indian Education For All	3113	5,251.59
American Indian Achievement Gap	3114	22,410.00
State Special Education Allowable Cost Payment to Districts	3115	44,934.80
Data For Achievement	3116	5,028.03
State - Guaranteed Tax Base Aid	3120	447,442.22

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,992.55
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	305,263.52		
Over-BASE Levy	1110(c)	761,181.35		
District Tax Levy			1110	1,066,444.87
Total Estimated Revenues to Fund Adopted Budget			0004	2,680,801.87
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	310,000.00

Budget Uses

Expenditure Budget	0002	310,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	99,145.20
Contingency	0006	9,914.52
Over-Schedule	0011	200,940.28
Fund Balance for Budget	TFS48	82,813.59
Operating Reserve	0961	62,000.00
Unreserved Fund Balance Reappropriated	0970	20,813.59

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	27,264.93
State - On-Schedule Transportation Reimbursement	3210	81,794.79
District Tax Levy	1110	180,126.69
District Mills	999	7.29
Total Estimated Revenues to Fund Adopted Budget	0004	310,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	621,266.31

Budget Uses

Expenditure Budget	0002	621,266.31
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	526,654.80
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	526,654.80
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	94,611.51
District Mills	999	3.83
Total Estimated Revenues to Fund Adopted Budget	0004	621,266.31

Budget Report
FY 2026

18 Glacier

0403 Cut Bank H S

Submit ID: 0403-47208232

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
0193	2025	67,000.00	0.00	13,400.00	13,400.00
1365	2025	62,400.00	0.00	12,480.00	12,480.00
6707	2025	2,533.13	0.00	506.63	506.63
1T88W9D23S1221654	2024	52,778.00	10,555.60	10,555.60	10,555.60
4687	2023	45,300.00	18,120.00	9,060.00	9,060.00
2022 BUS 1BABJCSA2NF383399	2022	45,300.00	27,180.00	9,060.00	9,060.00
2022 CAMERA SYSTEM	2022	2,769.39	1,661.64	553.88	553.88
2021 BLUE BIRD BUS	2021	44,700.00	35,760.00	8,940.00	8,940.00
2021 CAMERA SYSTEM	2021	2,891.89	2,313.52	578.38	578.38
6579	2020	43,900.00	43,900.00	8,780.00	8,780.00
E SYSTEMS 12 CAMERAS 2020	2020	8,185.12	8,185.10	1,637.02	1,637.02
3304	2019	73,900.00	88,680.00	14,780.00	14,780.00
1795	2018	42,800.00	59,920.00	8,560.00	4,280.00
0080	2016	41,200.00	61,800.00	N/A	NA
0153	2015	41,200.00	61,800.00	N/A	NA
0165	2015	500.00	750.00	N/A	NA
0166	2015	500.00	750.00	N/A	NA
2742	2014	41,600.00	62,400.00	N/A	NA
2189	2013	296,400.00	444,600.00	N/A	NA
0733	2011	36,680.00	55,020.00	N/A	NA
9487	2010	36,736.00	55,104.00	N/A	NA
4918	2007	29,901.20	44,851.80	N/A	NA
6680	2007	28,400.00	42,600.00	N/A	NA
5130	2005	25,177.20	37,765.80	N/A	NA
1BAAHCPH43F211062	2003	22,197.20	33,295.80	N/A	NA
1BAAHCPH42F202487	2001	26,240.00	39,360.00	N/A	NA
Total					94,611.51

13 Tuition Fund

Adopted Budget	0001	5,708.03

Budget Uses

Expenditure Budget	0002	5,708.03
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,567.01
Unreserved Fund Balance Reappropriated	0970	6,567.01

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,708.03
Estimated Revenues Exceeding Adopted Budget	0004a	858.98

14 Retirement Fund

Adopted Budget	0001	420,000.00

Budget Uses

Expenditure Budget	0002	420,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	170,268.84
Operating Reserve	0961	84,000.00
Unreserved Fund Balance Reappropriated	0970	86,268.84

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	333,731.16
Total Estimated Revenues to Fund Adopted Budget	0004	420,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	20,000.00

Budget Uses

Expenditure Budget	0002	20,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	12,837.60
Operating Reserve	0961	7,000.00
Unreserved Fund Balance Reappropriated	0970	5,837.60

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	14,162.40
District Mills	999	0.57
Total Estimated Revenues to Fund Adopted Budget	0004	20,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	80,672.94

Budget Uses

Expenditure Budget	0002	80,672.94
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	4,925.65
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,925.65
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,647.51
District Tax Levy	1110	74,099.78
District Mills	999	3.00
Total Estimated Revenues to Fund Adopted Budget	0004	80,672.94
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	527,005.50

Budget Uses

Expenditure Budget	0002	527,005.50
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	505,782.91
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	505,782.91

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	21,222.59
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	527,005.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
18 Glacier

0403 Cut Bank H S

Submit ID: 0403-47208232

50 Debt Service Fund
0403

Taxable Value		24,699,927.00
Adopted Budget	0001	10,432.21

Budget Uses

Expenditure Budget	0002	10,432.21
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	728.16
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	728.16
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	9,704.05
Jurisdiction Mills	999	0.39
Total Estimated Revenues to Fund Adopted Budget	0004	10,432.21
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

SIDs

Issue Type		Amount
High School		10,432.21
Total SID Requirements		10,432.21
Total Debt Service Requirements	0002	10,432.21

Budget Report
FY 2026

18 Glacier

0403 Cut Bank H S

Submit ID: 0403-47208232

61 Building Reserve Fund

Adopted Budget		0001	66,790.96

Budget Uses

Expenditure Budget		0002	66,790.96
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	915.96
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	915.96
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	50,212.48
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	15,662.52	
District Tax Levy		1110	15,662.52
District Mills		999	0.63
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.63
Total Estimated Revenues to Fund Adopted Budget		0004	66,790.96

Budget Report
FY 2026

41 Ravalli

Submit ID: 0740-07596345

0740 Darby K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 232	122	15,064,924

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Miranda Simmons

(Signature) (Date)

Chairperson, School Trustees: Kristie Heiland

(Signature) (Date)

County Superintendent: Regina Plettenberg

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

41 Ravalli

Submit ID: 0740-07596345

0740 Darby K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,235,724.07	327,301.81	10%	10.12%	0.00	2,433,120.81	802,603.26	53.28
10 Transportation	589,384.74	67,832.86	20%	11.51%	0.00	203,371.32	386,013.42	25.62
11 Bus Depreciation Reserve	265,187.69	0.00	N/A	0.00%	173,898.69	0.00	91,289.00	6.06
13 Tuition	235,000.00		N/A		171.94	0.00	234,828.06	15.59
14 Retirement	490,979.14	98,195.83	20%	20.00%	85,555.36	405,423.78		
17 Adult Education	36,000.00	12,600.00	35%	35.00%	7,648.20	0.00	28,351.80	1.88
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	82,571.78	0.00	N/A	0.00%	49,998.63	2,573.15	30,000.00	1.99
29 Flexibility	87,600.90	0.00	N/A	0.00%	19,989.79	67,611.11	0.00	0.00
61 Building Reserve	412,818.90	0.00	N/A	0.00%	292,453.90	71,365.00	49,000.00	3.25
Total of All Funds	5,435,267.22	505,930.50			629,716.51	3,183,465.17	1,622,085.54	107.67

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

Budget Report
FY 2026

41 Ravalli

Submit ID: 0740-07596345

0740 Darby K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	DARBY K-6	180 *
M1	DARBY 7-8	52 *
H1	DARBY HS 9-12	122

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

A.	Direct State Aid	(I-A)	1,410,491.29
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	231,065.64
D.	At Risk Student	(I-D)	33,678.07
E.	Indian Education For All	(I-E)	4,601.05
F.	American Indian Achievement Gap	(I-F)	3,486.00
G.	Data For Achievement	(I-G)	8,598.66
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	131,887.01
I.	State Special Education Related-Services Payment To Coop	(I-I)	19,249.09
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	10,268.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	17,674.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	351
B.	BASE Budget Limit	(II-B)	2,745,142.91
C.	Maximum Budget Limit	(II-C)	3,420,825.18
D.	Over-BASE Levy As Submitted on Budget	(II-D)	237,584.00
E.	Adopted Budget	(II-E)	2,982,726.91

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,998,140.07
H.	Maximum Budget Limit	(II-H)	3,782,036.59
I.	Highest Budget Without a Vote	(II-I)	3,235,724.07
J.	Highest Budget	(II-J)	3,782,036.59
K.	Highest Voted Amount	(II-K)	546,312.52
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,235,724.07

Budget Report
FY 2026

41 Ravalli

Submit ID: 0740-07596345

0740 Darby K-12 Schools

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

A.	Operating Reserve (961)	(III-A)			323,572.41
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			3,729.40
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	3,729.40		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			327,301.81

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	87,036.90	44,850.11	131,887.01
B.	Special Education RSBG to Coop	12,596.43	6,652.66	19,249.09
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	39,853.33	20,601.11	60,454.44

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	182,198.00	364,401.00	546,599.00
F.	100% Of Per Student Entitlement	1,597,879.00	1,010,983.50	2,608,862.50
		1,780,077.00	1,375,384.50	3,155,461.50
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	628,367.18	485,510.73	1,113,877.91
H.	Special Education in BASE@40%	39,853.33	20,601.11	60,454.44
I.	Subsidized BASE Amount	668,220.51	506,111.84	1,174,332.35
J.	Subsidized BASE Ratio	57%	43%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,235,724.07
	1. BASE Budget Limit	(V-A1)	2,998,140.07	
	2. Over-BASE Budget	(V-A2)	237,584.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,410,491.29
	1. Direct State Aid Paid By State	(V-B1)	1,410,491.29	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		231,065.64
D.	At Risk Student	(V-D)		33,678.07
E.	Indian Education For All	(V-E)		4,601.05
F.	American Indian Achievement Gap	(V-F)		3,486.00
G.	Data For Achievement	(V-G)		8,598.66

H.	Special Education Allowable Cost Payment	(V-H)		131,887.01
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		74,817.97
	1. Actual Non-Levy Revenue	(V-J1)	20,418.40	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	54,399.57	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,099,514.38
	1. State - Guaranteed Tax Base Aid	(V-L1)	534,495.12	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	565,019.26	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,998,140.07

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		237,584.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		237,584.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.91
T.	BASE Mills - High School	(V-T)		13.60
U.	Over-BASE Mills	(V-U)		15.77
	1. District Property Tax Levy Mills	(V-U1)	15.77	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		53.28

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

41 Ravalli

Submit ID: 0740-07596345

0740 Darby K-12 Schools

01 General Fund

Adopted Budget	0001	3,235,724.07

Budget Uses

Expenditure Budget	0002	3,235,724.07
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,410,491.29
Quality Educator	3111	231,065.64
At Risk Student	3112	33,678.07
Indian Education For All	3113	4,601.05
American Indian Achievement Gap	3114	3,486.00
State Special Education Allowable Cost Payment to Districts	3115	131,887.01
Data For Achievement	3116	8,598.66
State - Guaranteed Tax Base Aid	3120	534,495.12

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	20,418.40
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	54,399.57
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	565,019.26		
Over-BASE Levy	1110(c)	237,584.00		
District Tax Levy			1110	802,603.26
Total Estimated Revenues to Fund Adopted Budget			0004	3,235,724.07
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2026

41 Ravalli

Submit ID: 0740-07596345

0740 Darby K-12 Schools

10 Transportation Fund

Adopted Budget	0001	589,384.74

Budget Uses

Expenditure Budget	0002	589,384.74
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	184,883.02
Contingency	0006	18,488.30
Over-Schedule	0011	386,013.42
Fund Balance for Budget	TFS48	67,832.86
Operating Reserve	0961	67,832.86
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	50,842.83
State - On-Schedule Transportation Reimbursement	3210	152,528.49
District Tax Levy	1110	386,013.42
District Mills	999	25.62
Total Estimated Revenues to Fund Adopted Budget	0004	589,384.74
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

41 Ravalli

Submit ID: 0740-07596345

0740 Darby K-12 Schools

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	265,187.69

Budget Uses

Expenditure Budget	0002	265,187.69
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	173,898.69
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	173,898.69
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	91,289.00
District Mills	999	6.06
Total Estimated Revenues to Fund Adopted Budget	0004	265,187.69

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2021 Expedition E-bus	2024	49,000.00	2,000.00	9,800.00	1,000.00
2022 Thomas Activity Bus	2023	170,000.00	5,000.00	34,000.00	3,000.00
2021 Bluebird	2020	139,750.00	30,500.00	27,950.00	1,000.00
2018 Blue Bird All American Bus	2018	136,611.78	32,000.00	27,322.36	1,000.00
2016 Blue Bird Activity Bus	2015	162,500.00	66,000.00	32,500.00	4,000.00
2014 Blue Bird All American	2013	136,427.00	65,000.00	27,285.40	4,000.00
1BABNBXA2CF282459	2012	127,580.00	104,516.00	25,516.00	25,516.00
2011 (84) BLUEBIRD	2011	129,065.00	92,813.00	25,813.00	25,813.00
2010 BLUE BIRD ALL AMERICAN W/WHEELCHAIR LIFT	2009	129,800.00	136,244.00	25,960.00	25,960.00
1BABNBKA78F251743	2008	118,100.00	166,917.06	23,620.00	0.00
E-Series Van	2002	41,542.00	62,313.00	N/A	NA
Total					91,289.00

13 Tuition Fund

Adopted Budget	0001	235,000.00

Budget Uses

Expenditure Budget	0002	235,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	171.94
Unreserved Fund Balance Reappropriated	0970	171.94

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	234,828.06
District Mills	999	15.59
Total Estimated Revenues to Fund Adopted Budget	0004	235,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	490,979.14

Budget Uses

Expenditure Budget	0002	490,979.14
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	183,751.19
Operating Reserve	0961	98,195.83
Unreserved Fund Balance Reappropriated	0970	85,555.36

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	405,423.78
Total Estimated Revenues to Fund Adopted Budget	0004	490,979.14
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	36,000.00

Budget Uses

Expenditure Budget	0002	36,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	20,248.20
Operating Reserve	0961	12,600.00
Unreserved Fund Balance Reappropriated	0970	7,648.20

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	28,351.80
District Mills	999	1.88
Total Estimated Revenues to Fund Adopted Budget	0004	36,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	82,571.78

Budget Uses

Expenditure Budget	0002	82,571.78
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	49,998.63
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	49,998.63
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,573.15
District Tax Levy	1110	30,000.00
District Mills	999	1.99
Total Estimated Revenues to Fund Adopted Budget	0004	82,571.78
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

41 Ravalli

Submit ID: 0740-07596345

0740 Darby K-12 Schools

29 Flexibility Fund

Adopted Budget	0001	87,600.90

Budget Uses

Expenditure Budget	0002	87,600.90
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	19,989.79
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	19,989.79

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	45,912.50
State - Advanced Opportunity Aid	3770	21,698.61
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	87,600.90
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

41 Ravalli

0740 Darby K-12 Schools

Submit ID: 0740-07596345

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

41 Ravalli

Submit ID: 0740-07596345

0740 Darby K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	412,818.90

Budget Uses

Expenditure Budget		0002	412,818.90
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	292,453.90
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	292,453.90
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	71,365.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	49,000.00	
District Tax Levy		1110	49,000.00
District Mills		999	3.25
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.25
Total Estimated Revenues to Fund Adopted Budget		0004	412,818.90

Budget Report
FY 2026

21 Hill

0424 Davey Elem

Submit ID: 0424-99601562

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 13	N/A	288,036

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Serena Dawson

(Signature) (Date)

Chairperson, School Trustees: JBob Hould

(Signature) (Date)

County Superintendent: Victoria Proctor

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

21 Hill

0424 Davey Elem

Submit ID: 0424-99601562

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	174,523.80	17,452.38	10%	10.00%	21,935.37	120,149.74	32,438.69	112.61
10 Transportation	24,500.00	4,900.00	20%	20.00%	7,644.67	10,431.08	6,424.25	22.30
11 Bus Depreciation Reserve	27,463.65	0.00	N/A	0.00%	14,473.65	0.00	12,990.00	45.10
13 Tuition	1,375.00		N/A		0.00	0.00	1,375.00	4.77
14 Retirement	22,000.00	4,400.00	20%	20.00%	7,387.13	14,612.87		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	283.41	0.00	N/A	0.00%	167.13	116.28	0.00	0.00
29 Flexibility	36,012.13	0.00	N/A	0.00%	36,012.13	0.00	0.00	0.00
61 Building Reserve	115,413.87	0.00	N/A	0.00%	84,511.87	28,021.60	2,880.40	10.00
Total of All Funds	401,571.86	26,752.38			172,131.95	173,331.57	56,108.34	194.78

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

Budget Report
FY 2026

21 Hill

0424 Davey Elem

Submit ID: 0424-99601562

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 DAVEY K-8 13 *

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

A.	Direct State Aid	(I-A)	64,888.49
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	15,132.00
D.	At Risk Student	(I-D)	1,067.19
E.	Indian Education For All	(I-E)	329.81
F.	American Indian Achievement Gap	(I-F)	249.00
G.	Data For Achievement	(I-G)	315.77
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,472.40
I.	State Special Education Related-Services Payment To Coop	(I-I)	490.77
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	2,087.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	16
B.	BASE Budget Limit	(II-B)	135,491.15
C.	Maximum Budget Limit	(II-C)	169,113.16
D.	Over-BASE Levy As Submitted on Budget	(II-D)	30,258.33
E.	Adopted Budget	(II-E)	167,875.04

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	135,482.96
H.	Maximum Budget Limit	(II-H)	165,693.74
I.	Highest Budget Without a Vote	(II-I)	174,523.80
J.	Highest Budget	(II-J)	181,440.97
K.	Highest Voted Amount	(II-K)	6,917.17
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	174,523.80

Budget Report
FY 2026

21 Hill

0424 Davey Elem

Submit ID: 0424-99601562

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

A.	Operating Reserve (961)	(III-A)		17,452.38
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		21,935.37
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	21,935.37	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		39,387.75

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		174,523.80
	1. BASE Budget Limit	(V-A1)	135,482.96	
	2. Over-BASE Budget	(V-A2)	39,040.84	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		64,888.49
	1. Direct State Aid Paid By State	(V-B1)	64,888.49	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		15,132.00
D.	At Risk Student	(V-D)		1,067.19
E.	Indian Education For All	(V-E)		329.81
F.	American Indian Achievement Gap	(V-F)		249.00
G.	Data For Achievement	(V-G)		315.77
H.	Special Education Allowable Cost Payment	(V-H)		1,472.40
I.	Remaining Fund Balance Available	(V-I)		21,935.37
J.	Non-Levy Revenue and Funding Sources	(V-J)		4,868.91
	1. Actual Non-Levy Revenue	(V-J1)	1,445.92	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	3,422.99	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		25,224.02
	1. State - Guaranteed Tax Base Aid	(V-L1)	25,169.22	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	54.80	
M.	**Subtotal of BASE Budget Revenue	(V-M)		135,482.96

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		6,656.95
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	6,656.95	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		32,383.89
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		39,040.84

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.18
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		112.43
	1. District Property Tax Levy Mills	(V-U1)	112.43	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		112.61

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
21 Hill

0424 Davey Elem

Submit ID: 0424-99601562

01 General Fund

Adopted Budget	0001	174,523.80

Budget Uses

Expenditure Budget	0002	174,523.80
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	21,935.37
Direct State Aid	3110	64,888.49
Quality Educator	3111	15,132.00
At Risk Student	3112	1,067.19
Indian Education For All	3113	329.81
American Indian Achievement Gap	3114	249.00
State Special Education Allowable Cost Payment to Districts	3115	1,472.40
Data For Achievement	3116	315.77
State - Guaranteed Tax Base Aid	3120	25,169.22

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,445.92
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	3,422.99
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2026
21 Hill
0424 Davey Elem

Submit ID: 0424-99601562

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	1,000.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	5,656.95

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	54.80		
Over-BASE Levy	1110(c)	32,383.89		
District Tax Levy			1110	32,438.69
Total Estimated Revenues to Fund Adopted Budget			0004	174,523.80
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	24,500.00

Budget Uses

Expenditure Budget	0002	24,500.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	9,482.80
Contingency	0006	948.28
Over-Schedule	0011	14,068.92
Fund Balance for Budget	TFS48	12,544.67
Operating Reserve	0961	4,900.00
Unreserved Fund Balance Reappropriated	0970	7,644.67

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	2,607.77
State - On-Schedule Transportation Reimbursement	3210	7,823.31
District Tax Levy	1110	6,424.25
District Mills	999	22.30
Total Estimated Revenues to Fund Adopted Budget	0004	24,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

21 Hill

0424 Davey Elem

Submit ID: 0424-99601562

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	27,463.65

Budget Uses

Expenditure Budget	0002	27,463.65
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	14,473.65
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	14,473.65
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	12,990.00
District Mills	999	45.10
Total Estimated Revenues to Fund Adopted Budget	0004	27,463.65

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Chevy Collins, 2023 30 passenger, School Bus	2024	129,900.00	12,990.00	25,980.00	12,990.00
Total					12,990.00

Budget Report
FY 2026

21 Hill

0424 Davey Elem

Submit ID: 0424-99601562

13 Tuition Fund

Adopted Budget	0001	1,375.00

Budget Uses

Expenditure Budget	0002	1,375.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,375.00
District Mills	999	4.77
Total Estimated Revenues to Fund Adopted Budget	0004	1,375.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

21 Hill

0424 Davey Elem

Submit ID: 0424-99601562

14 Retirement Fund

Adopted Budget	0001	22,000.00

Budget Uses

Expenditure Budget	0002	22,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	11,787.13
Operating Reserve	0961	4,400.00
Unreserved Fund Balance Reappropriated	0970	7,387.13

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	14,612.87
Total Estimated Revenues to Fund Adopted Budget	0004	22,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

21 Hill

0424 Davey Elem

Submit ID: 0424-99601562

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	283.41

Budget Uses

Expenditure Budget	0002	283.41
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	167.13
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	167.13
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	116.28
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	283.41
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

21 Hill

0424 Davey Elem

Submit ID: 0424-99601562

29 Flexibility Fund

Adopted Budget	0001	36,012.13

Budget Uses

Expenditure Budget	0002	36,012.13
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	36,012.13
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	36,012.13

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	36,012.13
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

21 Hill

0424 Davey Elem

Submit ID: 0424-99601562

61 Building Reserve Fund

Adopted Budget		0001	115,413.87

Budget Uses

Expenditure Budget		0002	115,413.87
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	84,511.87
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	84,511.87
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	3,300.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	24,721.60
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	2,880.40	
District Tax Levy		1110	2,880.40
District Mills		999	10.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	10.00
Total Estimated Revenues to Fund Adopted Budget		0004	115,413.87

Budget Report
FY 2026

11 Dawson

0207 Dawson H S

Submit ID: 0207-18630943

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	338	20,712,058

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Jackie Stinnett

(Signature) (Date)

Chairperson, School Trustees: Mike Ziegler

(Signature) (Date)

County Superintendent: Deanne Smith

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

11 Dawson

0207 Dawson H S

Submit ID: 0207-18630943

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,639,530.13	290,000.00	10%	7.97%	7,399.97	2,574,648.20	1,057,481.96	51.05
10 Transportation	400,000.00	80,000.00	20%	20.00%	177,493.63	32,182.00	190,324.37	9.19
11 Bus Depreciation Reserve	177,477.32	0.00	N/A	0.00%	177,477.32	0.00	0.00	0.00
13 Tuition	260,131.31		N/A		260,131.31	0.00	0.00	0.00
14 Retirement	900,000.00	180,000.00	20%	20.00%	200,249.83	699,750.17		
17 Adult Education	15,305.82	0.00	35%	0.00%	15,305.82	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	24,043.90	0.00	N/A	0.00%	11,584.53	2,459.37	10,000.00	0.48
29 Flexibility	56,859.79	0.00	N/A	0.00%	25,157.03	31,702.76	0.00	0.00
61 Building Reserve	983,509.13	0.00	N/A	0.00%	503,719.13	59,790.00	420,000.00	20.28
Total of All Funds	6,456,857.40	550,000.00			1,378,518.57	3,400,532.50	1,677,806.33	81.00

50 Debt Service Tax Jurisdiction								
1	781,500.00	10,000.00	20-9-438	1.28%	132,191.87	0.00	649,308.13	31.35

Budget Report
FY 2026

11 Dawson

0207 Dawson H S

Submit ID: 0207-18630943

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 DAWSON CO HS 9-12 338 *

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

A.	Direct State Aid	(I-A)	1,406,740.51
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	224,278.94
D.	At Risk Student	(I-D)	6,357.57
E.	Indian Education For All	(I-E)	8,575.06
F.	American Indian Achievement Gap	(I-F)	1,245.00
G.	Data For Achievement	(I-G)	8,210.02
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	70,892.25
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	62,427.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	346
B.	BASE Budget Limit	(II-B)	2,725,156.97
C.	Maximum Budget Limit	(II-C)	3,374,158.86
D.	Over-BASE Levy As Submitted on Budget	(II-D)	781,814.32
E.	Adopted Budget	(II-E)	3,506,971.29

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,865,572.14
H.	Maximum Budget Limit	(II-H)	3,519,798.53
I.	Highest Budget Without a Vote	(II-I)	3,639,530.13
J.	Highest Budget	(II-J)	3,639,530.13
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,639,530.13

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

A.	Operating Reserve (961)	(III-A)		290,000.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		7,399.97
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	7,399.97	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		297,399.97

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,639,530.13
1.	BASE Budget Limit	(V-A1)	2,865,572.14	
2.	Over-BASE Budget	(V-A2)	773,957.99	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,406,740.51
1.	Direct State Aid Paid By State	(V-B1)	1,406,740.51	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		224,278.94
D.	At Risk Student	(V-D)		6,357.57
E.	Indian Education For All	(V-E)		8,575.06
F.	American Indian Achievement Gap	(V-F)		1,245.00
G.	Data For Achievement	(V-G)		8,210.02
H.	Special Education Allowable Cost Payment	(V-H)		70,892.25
I.	Remaining Fund Balance Available	(V-I)		7,399.97
J.	Non-Levy Revenue and Funding Sources	(V-J)		41,167.74
1.	Actual Non-Levy Revenue	(V-J1)	11,040.23	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	30,127.51	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,090,705.08
1.	State - Guaranteed Tax Base Aid	(V-L1)	807,181.11	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	283,523.97	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,865,572.14

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		773,957.99
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		773,957.99

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		13.68
U.	Over-BASE Mills	(V-U)		37.37
	1. District Property Tax Levy Mills	(V-U1)	37.37	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		51.05

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
11 Dawson

0207 Dawson H S

Submit ID: 0207-18630943

01 General Fund

Adopted Budget	0001	3,639,530.13

Budget Uses

Expenditure Budget	0002	3,639,530.13
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	7,399.97
Direct State Aid	3110	1,406,740.51
Quality Educator	3111	224,278.94
At Risk Student	3112	6,357.57
Indian Education For All	3113	8,575.06
American Indian Achievement Gap	3114	1,245.00
State Special Education Allowable Cost Payment to Districts	3115	70,892.25
Data For Achievement	3116	8,210.02
State - Guaranteed Tax Base Aid	3120	807,181.11

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	4,605.74
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	6,434.49
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	30,127.51
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	283,523.97		
Over-BASE Levy	1110(c)	773,957.99		
District Tax Levy			1110	1,057,481.96
Total Estimated Revenues to Fund Adopted Budget			0004	3,639,530.13
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2026

11 Dawson

0207 Dawson H S

Submit ID: 0207-18630943

10 Transportation Fund

Adopted Budget	0001	400,000.00

Budget Uses

Expenditure Budget	0002	400,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	29,256.36
Contingency	0006	2,925.64
Over-Schedule	0011	367,818.00
Fund Balance for Budget	TFS48	257,493.63
Operating Reserve	0961	80,000.00
Unreserved Fund Balance Reappropriated	0970	177,493.63

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	8,045.50
State - On-Schedule Transportation Reimbursement	3210	24,136.50
District Tax Levy	1110	190,324.37
District Mills	999	9.19
Total Estimated Revenues to Fund Adopted Budget	0004	400,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

11 Dawson

0207 Dawson H S

Submit ID: 0207-18630943

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	177,477.32

Budget Uses

Expenditure Budget	0002	177,477.32
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	177,477.32
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	177,477.32
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	177,477.32

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2012 PREVOST	2023	140,000.00	20,000.00	28,000.00	0.00
2008 PREVOST CRUISER	2018	182,917.00	121,962.49	36,583.40	0.00
2015 AMERITRANS COACH	2015	172,219.00	123,331.40	34,443.80	0.00
2000 VanHoole Cruiser	2009	155,000.00	232,500.00	N/A	NA
93 Prevost Cruiser	2003	95,000.00	142,500.00	N/A	NA
RADIO	2001	774.80	1,162.20	N/A	NA
Radio Motorola	2000	666.30	999.45	N/A	NA
BUS A 78 ML8 #2033	1987	75,323.00	112,984.50	N/A	NA
Total					0.00

13 Tuition Fund

Adopted Budget	0001	260,131.31

Budget Uses

Expenditure Budget	0002	260,131.31
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	260,131.31
Unreserved Fund Balance Reappropriated	0970	260,131.31

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	260,131.31
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	900,000.00

Budget Uses

Expenditure Budget	0002	900,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	380,249.83
Operating Reserve	0961	180,000.00
Unreserved Fund Balance Reappropriated	0970	200,249.83

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	699,750.17
Total Estimated Revenues to Fund Adopted Budget	0004	900,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
11 Dawson

0207 Dawson H S

Submit ID: 0207-18630943

17 Adult Education Fund

Adopted Budget	0001	15,305.82

Budget Uses

Expenditure Budget	0002	15,305.82
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	15,305.82
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	15,305.82

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	15,305.82
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	24,043.90

Budget Uses

Expenditure Budget	0002	24,043.90
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	11,584.53
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	11,584.53
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,459.37
District Tax Levy	1110	10,000.00
District Mills	999	0.48
Total Estimated Revenues to Fund Adopted Budget	0004	24,043.90
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	56,859.79

Budget Uses

Expenditure Budget	0002	56,859.79
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	25,157.03
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	25,157.03

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	31,702.76
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	56,859.79
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

11 Dawson

0207 Dawson H S

Submit ID: 0207-18630943

50 Debt Service Fund

1

Taxable Value		20,712,058.00
Adopted Budget	0001	781,500.00

Budget Uses

Expenditure Budget	0002	781,500.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	142,191.87
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	10,000.00
Unreserved Fund Balance Reappropriated	0970	132,191.87
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	649,308.13
Jurisdiction Mills	999	31.35
Total Estimated Revenues to Fund Adopted Budget	0004	781,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
High School Bond	04/30/2024	06/30/2039	8,000,000.00	7,295,000.00	395,000.00	384,500.00	2,000.00
Total Bond Requirements							781,500.00
Total Debt Service Requirements						0002	781,500.00

Budget Report
FY 2026

11 Dawson

0207 Dawson H S

Submit ID: 0207-18630943

61 Building Reserve Fund

Adopted Budget	0001	983,509.13

Budget Uses

Expenditure Budget	0002	983,509.13
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	503,719.13
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	503,719.13
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds			1123	0.00
BR Permissive Revenues - Coal Gross Proceeds			1125	0.00
Tax Title and Property Sales			1130	0.00
BR Permissive Revenues - Tax Title and Property Sales			1131	0.00
Interest Earnings			1510	0.00
BR Permissive Revenues - Interest Earnings			1511	0.00
Other Revenue from Local Sources			1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources			1901	0.00
State - School Major Maintenance Aid (SMMA)			3283	59,790.00
State - Payment in Lieu of Taxes - FWP			3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP			3303	0.00
Montana Oil and Gas Tax			3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax			3461	0.00
Other Revenue			9100	0.00
BR Permissive Revenues - Other Revenue			9101	0.00
Residual Equity Transfers In			9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)				No
Building Reserve Voted Levy	1110(a)	400,000.00		
Building Reserve Permissive Levy	1110(b)	20,000.00		
District Tax Levy			1110	420,000.00
District Mills			999	20.28
Building Reserve Voted Mills			0134	19.31
Building Reserve Permissive Mills			0135	0.97
Total Estimated Revenues to Fund Adopted Budget			0004	983,509.13

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/09/2023	2,000,000.00	5	612	800,000.00	400,000.00	400,000.00
Total						400,000.00

Budget Report
FY 2026

11 Dawson

1193 Deer Creek Elem

Submit ID: 1193-11766874

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	19	N/A	3,135,209

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Stacy Whitmer

(Signature) (Date)

Chairperson, School Trustees: Greg Temple

(Signature) (Date)

County Superintendent: Deanne Smith

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

11 Dawson

Submit ID: 1193-11766874

1193 Deer Creek Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	210,211.40	21,158.86	10%	10.07%	1,226.10	122,362.44	86,622.86	27.63
10 Transportation	2,307.69	346.49	20%	15.01%	576.93	1,730.76	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	27,000.00		N/A		17,573.24	0.00	9,426.76	3.01
14 Retirement	18,000.00	3,600.00	20%	20.00%	2,935.56	15,064.44		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,058.59	0.00	N/A	0.00%	911.92	146.67	0.00	0.00
29 Flexibility	431,977.03	0.00	N/A	0.00%	431,977.03	0.00	0.00	0.00
61 Building Reserve	146,069.02	0.00	N/A	0.00%	103,884.02	33,748.00	8,437.00	2.69
Total of All Funds	836,623.73	25,105.35			559,084.80	173,052.31	104,486.62	33.33

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

Budget Report
FY 2026

11 Dawson

1193 Deer Creek Elem

Submit ID: 1193-11766874

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 DEER CREEK K-8 19

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

A.	Direct State Aid	(I-A)	82,302.44
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	15,132.00
D.	At Risk Student	(I-D)	2,263.19
E.	Indian Education For All	(I-E)	482.03
F.	American Indian Achievement Gap	(I-F)	498.00
G.	Data For Achievement	(I-G)	461.51
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	3,108.40
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,036.07
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	19
B.	BASE Budget Limit	(II-B)	152,923.77
C.	Maximum Budget Limit	(II-C)	190,709.12
D.	Over-BASE Levy As Submitted on Budget	(II-D)	41,145.51
E.	Adopted Budget	(II-E)	194,069.28

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	170,900.36
H.	Maximum Budget Limit	(II-H)	210,211.40
I.	Highest Budget Without a Vote	(II-I)	210,211.40
J.	Highest Budget	(II-J)	210,211.40
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	210,211.40

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

A.	Operating Reserve (961)	(III-A)		21,021.14
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		137.72
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	137.72	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		1,226.10
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	1,226.10	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		22,384.96

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		210,211.40
1.	BASE Budget Limit	(V-A1)	170,900.36	
2.	Over-BASE Budget	(V-A2)	39,311.04	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		82,302.44
1.	Direct State Aid Paid By State	(V-B1)	82,302.44	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		15,132.00
D.	At Risk Student	(V-D)		2,263.19
E.	Indian Education For All	(V-E)		482.03
F.	American Indian Achievement Gap	(V-F)		498.00
G.	Data For Achievement	(V-G)		461.51
H.	Special Education Allowable Cost Payment	(V-H)		3,108.40
I.	Remaining Fund Balance Available	(V-I)		1,226.10
J.	Non-Levy Revenue and Funding Sources	(V-J)		18,114.87
1.	Actual Non-Levy Revenue	(V-J1)	996.06	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	17,118.81	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		47,311.82
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	47,311.82	
M.	**Subtotal of BASE Budget Revenue	(V-M)		170,900.36

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		39,311.04
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		39,311.04

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		15.09
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		12.54
	1. District Property Tax Levy Mills	(V-U1)	12.54	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		27.63

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

11 Dawson

1193 Deer Creek Elem

Submit ID: 1193-11766874

01 General Fund

Adopted Budget	0001	210,211.40

Budget Uses

Expenditure Budget	0002	210,211.40
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	1,226.10
Direct State Aid	3110	82,302.44
Quality Educator	3111	15,132.00
At Risk Student	3112	2,263.19
Indian Education For All	3113	482.03
American Indian Achievement Gap	3114	498.00
State Special Education Allowable Cost Payment to Districts	3115	3,108.40
Data For Achievement	3116	461.51
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	996.06
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	17,118.81
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	47,311.82		
Over-BASE Levy	1110(c)	39,311.04		
District Tax Levy			1110	86,622.86
Total Estimated Revenues to Fund Adopted Budget			0004	210,211.40
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	2,307.69

Budget Uses

Expenditure Budget	0002	2,307.69
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	2,097.90
Contingency	0006	209.79
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	923.42
Operating Reserve	0961	346.49
Unreserved Fund Balance Reappropriated	0970	576.93

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	1,730.76
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,307.69
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	27,000.00

Budget Uses

Expenditure Budget	0002	27,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	17,573.24
Unreserved Fund Balance Reappropriated	0970	17,573.24

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	9,426.76
District Mills	999	3.01
Total Estimated Revenues to Fund Adopted Budget	0004	27,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	18,000.00

Budget Uses

Expenditure Budget	0002	18,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,535.56
Operating Reserve	0961	3,600.00
Unreserved Fund Balance Reappropriated	0970	2,935.56

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	15,064.44
Total Estimated Revenues to Fund Adopted Budget	0004	18,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,058.59

Budget Uses

Expenditure Budget	0002	1,058.59
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	911.92
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	911.92
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	146.67
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,058.59
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	431,977.03

Budget Uses

Expenditure Budget	0002	431,977.03
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	431,977.03
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	431,977.03

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	431,977.03
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
11 Dawson

Submit ID: 1193-11766874

1193 Deer Creek Elem

61 Building Reserve Fund

Adopted Budget		0001	146,069.02

Budget Uses

Expenditure Budget		0002	146,069.02
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	103,884.02
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	103,884.02
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	33,748.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	8,437.00	
District Tax Levy		1110	8,437.00
District Mills		999	2.69
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.69
Total Estimated Revenues to Fund Adopted Budget		0004	146,069.02

Budget Report
FY 2026

14 Fergus

0264 Deerfield Elem

Submit ID: 0264-28223449

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 14	N/A	224,207

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Diane Snapp

(Signature) (Date)

Chairperson, School Trustees: Edward Stahl

(Signature) (Date)

County Superintendent: Rhonda Long

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

14 Fergus

0264 Deerfield Elem

Submit ID: 0264-28223449

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	147,664.26	10,000.00	10%	6.77%	8,420.00	128,425.04	10,819.22	48.27
10 Transportation	7.90	0.00	20%	0.00%	7.90	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	14,000.00	0.00	20%	0.00%	3,172.71	10,827.29		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,936.89	0.00	N/A	0.00%	1,815.68	121.21	0.00	0.00
29 Flexibility	1,222.27	0.00	N/A	0.00%	1,222.27	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	164,831.32	10,000.00			14,638.56	139,373.54	10,819.22	48.27

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

Budget Report
FY 2026

14 Fergus

0264 Deerfield Elem

Submit ID: 0264-28223449

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 DEERFIELD K-8 14 *

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

A.	Direct State Aid	(I-A)	67,791.04
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	15,139.57
D.	At Risk Student	(I-D)	1,415.95
E.	Indian Education For All	(I-E)	0.00
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	340.06
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,963.20
I.	State Special Education Related-Services Payment To Coop	(I-I)	654.36
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	2,075.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	15
B.	BASE Budget Limit	(II-B)	132,052.43
C.	Maximum Budget Limit	(II-C)	163,799.51
D.	Over-BASE Levy As Submitted on Budget	(II-D)	6,432.22
E.	Adopted Budget	(II-E)	138,484.65

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	141,232.04
H.	Maximum Budget Limit	(II-H)	172,617.73
I.	Highest Budget Without a Vote	(II-I)	147,664.26
J.	Highest Budget	(II-J)	172,617.73
K.	Highest Voted Amount	(II-K)	24,953.47
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	147,664.26

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

A.	Operating Reserve (961)	(III-A)		10,000.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		8,420.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	8,420.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		18,420.00

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		147,664.26
1.	BASE Budget Limit	(V-A1)	141,232.04	
2.	Over-BASE Budget	(V-A2)	6,432.22	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		67,791.04
1.	Direct State Aid Paid By State	(V-B1)	67,791.04	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		15,139.57
D.	At Risk Student	(V-D)		1,415.95
E.	Indian Education For All	(V-E)		0.00
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		340.06
H.	Special Education Allowable Cost Payment	(V-H)		1,963.20
I.	Remaining Fund Balance Available	(V-I)		8,420.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,146.72
1.	Actual Non-Levy Revenue	(V-J1)	1,146.72	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		45,015.50
1.	State - Guaranteed Tax Base Aid	(V-L1)	40,628.50	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	4,387.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		141,232.04

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		6,432.22
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		6,432.22

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		19.58
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		28.69
	1. District Property Tax Levy Mills	(V-U1)	28.69	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		48.27

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

14 Fergus

0264 Deerfield Elem

Submit ID: 0264-28223449

01 General Fund

Adopted Budget	0001	147,664.26

Budget Uses

Expenditure Budget	0002	147,664.26
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	8,420.00
Direct State Aid	3110	67,791.04
Quality Educator	3111	15,139.57
At Risk Student	3112	1,415.95
Indian Education For All	3113	0.00
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	1,963.20
Data For Achievement	3116	340.06
State - Guaranteed Tax Base Aid	3120	40,628.50

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,146.72
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00	
BASE Levy	1110(b)	4,387.00	
Over-BASE Levy	1110(c)	6,432.22	
District Tax Levy		1110	10,819.22
Total Estimated Revenues to Fund Adopted Budget		0004	147,664.26
Estimated Revenues Exceeding Adopted Budget		0004a	0.00

Budget Report
FY 2026

14 Fergus

0264 Deerfield Elem

Submit ID: 0264-28223449

10 Transportation Fund

Adopted Budget	0001	7.90

Budget Uses

Expenditure Budget	0002	7.90
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	7.90
Fund Balance for Budget	TFS48	7.90
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7.90

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	7.90
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

14 Fergus

0264 Deerfield Elem

Submit ID: 0264-28223449

14 Retirement Fund

Adopted Budget	0001	14,000.00

Budget Uses

Expenditure Budget	0002	14,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,172.71
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,172.71

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	10,827.29
Total Estimated Revenues to Fund Adopted Budget	0004	14,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,936.89

Budget Uses

Expenditure Budget	0002	1,936.89
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,815.68
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,815.68
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	121.21
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,936.89
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

14 Fergus

0264 Deerfield Elem

Submit ID: 0264-28223449

29 Flexibility Fund

Adopted Budget	0001	1,222.27

Budget Uses

Expenditure Budget	0002	1,222.27
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,222.27
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,222.27

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,222.27
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

14 Fergus

0264 Deerfield Elem

Submit ID: 0264-28223449

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No

Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00

District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2026

39 Powell

0712 Deer Lodge Elem

Submit ID: 0712-86713691

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 431	N/A	16,270,613

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

Joint District Distribution:

(Used for county calculations)

Located - 39 Powell	431	N/A	15,527,197
Non-located - 12 Deer Lodge	0	N/A	743,416

The final budget is approved as set forth in this document.

Certification

District Clerk: Tara O'Leary

(Signature) (Date)

Chairperson, School Trustees: John "Scott" Perkins

(Signature) (Date)

County Superintendent: Kerry Glisson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026
39 Powell
0712 Deer Lodge Elem

Submit ID: 0712-86713691

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,800,933.83	342,689.44	10%	9.02%	0.00	2,678,847.13	1,122,086.70	68.98
10 Transportation	420,000.00	64,004.60	20%	15.24%	0.00	289,679.56	130,320.44	8.01
11 Bus Depreciation Reserve	391,857.48	0.00	N/A	0.00%	282,607.48	0.00	109,250.00	6.71
13 Tuition	48,900.00		N/A		5,366.02	0.00	43,533.98	2.68
14 Retirement	580,000.00	101,725.81	20%	17.54%	0.00	580,000.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	130,706.66	0.00	N/A	0.00%	3,080.52	2,626.14	125,000.00	7.68
29 Flexibility	54,065.68	0.00	N/A	0.00%	54,065.68	0.00	0.00	0.00
61 Building Reserve	271,088.72	0.00	N/A	0.00%	139,373.23	42,610.49	89,105.00	5.48
Total of All Funds	5,697,552.37	508,419.85			484,492.93	3,593,763.32	1,619,296.12	99.54

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

Budget Report
FY 2026

39 Powell

0712 Deer Lodge Elem

Submit ID: 0712-86713691

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	DEER LODGE K-6	335 *
M1	DEER LODGE 7-8	96 *

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

A.	Direct State Aid	(I-A)	1,409,137.11
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	295,074.00
D.	At Risk Student	(I-D)	22,058.93
E.	Indian Education For All	(I-E)	10,934.47
F.	American Indian Achievement Gap	(I-F)	5,478.00
G.	Data For Achievement	(I-G)	10,468.99
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	131,817.65
I.	State Special Education Related-Services Payment To Coop	(I-I)	23,447.90
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	31,776.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	427
B.	BASE Budget Limit	(II-B)	2,755,753.05
C.	Maximum Budget Limit	(II-C)	3,419,220.02
D.	Over-BASE Levy As Submitted on Budget	(II-D)	716,887.98
E.	Adopted Budget	(II-E)	3,472,641.03

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,059,883.86
H.	Maximum Budget Limit	(II-H)	3,800,933.83
I.	Highest Budget Without a Vote	(II-I)	3,800,933.83
J.	Highest Budget	(II-J)	3,800,933.83
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,800,933.83

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

A.	Operating Reserve (961)	(III-A)		342,689.44
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		342,689.44

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,800,933.83
1.	BASE Budget Limit	(V-A1)	3,059,883.86	
2.	Over-BASE Budget	(V-A2)	741,049.97	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,409,137.11
1.	Direct State Aid Paid By State	(V-B1)	1,409,137.11	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		295,074.00
D.	At Risk Student	(V-D)		22,058.93
E.	Indian Education For All	(V-E)		10,934.47
F.	American Indian Achievement Gap	(V-F)		5,478.00
G.	Data For Achievement	(V-G)		10,468.99
H.	Special Education Allowable Cost Payment	(V-H)		131,817.65
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		21,721.18
1.	Actual Non-Levy Revenue	(V-J1)	7,538.95	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	14,182.23	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,153,193.53
1.	State - Guaranteed Tax Base Aid	(V-L1)	772,156.80	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	381,036.73	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,059,883.86

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		741,049.97
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		741,049.97

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.43
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		45.55
	1. District Property Tax Levy Mills	(V-U1)	45.55	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		68.98

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
39 Powell
0712 Deer Lodge Elem

Submit ID: 0712-86713691

01 General Fund

Adopted Budget	0001	3,800,933.83

Budget Uses

Expenditure Budget	0002	3,800,933.83
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,409,137.11
Quality Educator	3111	295,074.00
At Risk Student	3112	22,058.93
Indian Education For All	3113	10,934.47
American Indian Achievement Gap	3114	5,478.00
State Special Education Allowable Cost Payment to Districts	3115	131,817.65
Data For Achievement	3116	10,468.99
State - Guaranteed Tax Base Aid	3120	772,156.80

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	7,538.95

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	14,182.23
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	381,036.73		
Over-BASE Levy	1110(c)	741,049.97		
District Tax Levy			1110	1,122,086.70
Total Estimated Revenues to Fund Adopted Budget			0004	3,800,933.83
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	420,000.00

Budget Uses

Expenditure Budget	0002	420,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	263,345.04
Contingency	0006	26,334.50
Over-Schedule	0011	130,320.46
Fund Balance for Budget	TFS48	64,004.60
Operating Reserve	0961	64,004.60
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	72,419.89
State - On-Schedule Transportation Reimbursement	3210	217,259.67
District Tax Levy	1110	130,320.44
District Mills	999	8.01
Total Estimated Revenues to Fund Adopted Budget	0004	420,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
39 Powell

0712 Deer Lodge Elem

Submit ID: 0712-86713691

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	391,857.48

Budget Uses

Expenditure Budget	0002	391,857.48
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	282,607.48
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	282,607.48
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	109,250.00
District Mills	999	6.71
Total Estimated Revenues to Fund Adopted Budget	0004	391,857.48

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2025 Blue Bird	2024	156,000.00	15,600.00	31,200.00	19,500.00
2025 BLUE BIRD #2	2024	156,000.00	15,600.00	31,200.00	19,500.00
2025 BLUE BIRD #3	2024	154,000.00	15,400.00	30,800.00	19,250.00
2021 Blue Bird	2021	98,000.00	50,000.00	19,600.00	12,250.00
2021 Blue Bird 2	2021	98,000.00	50,000.00	19,600.00	12,250.00
78	2018	116,000.00	111,650.00	23,200.00	13,250.00
79	2018	116,000.00	111,650.00	23,200.00	13,250.00
75	2012	95,981.05	143,971.58	N/A	NA
Total					109,250.00

13 Tuition Fund

Adopted Budget	0001	48,900.00

Budget Uses

Expenditure Budget	0002	48,900.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,366.02
Unreserved Fund Balance Reappropriated	0970	5,366.02

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	43,533.98
District Mills	999	2.68
Total Estimated Revenues to Fund Adopted Budget	0004	48,900.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	580,000.00

Budget Uses

Expenditure Budget	0002	580,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	101,725.81
Operating Reserve	0961	101,725.81
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	580,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	580,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	130,706.66

Budget Uses

Expenditure Budget	0002	130,706.66
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,080.52
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,080.52
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,626.14
District Tax Levy	1110	125,000.00
District Mills	999	7.68
Total Estimated Revenues to Fund Adopted Budget	0004	130,706.66
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
39 Powell
0712 Deer Lodge Elem

Submit ID: 0712-86713691

29 Flexibility Fund

Adopted Budget	0001	54,065.68

Budget Uses

Expenditure Budget	0002	54,065.68
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	54,065.68
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	54,065.68

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	54,065.68
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

39 Powell

0712 Deer Lodge Elem

Submit ID: 0712-86713691

61 Building Reserve Fund

Adopted Budget	0001	271,088.72

Budget Uses

Expenditure Budget	0002	271,088.72
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	139,373.23
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	139,373.23
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	42,610.49
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	75,000.00	
Building Reserve Permissive Levy	1110(b)	14,105.00	
District Tax Levy		1110	89,105.00
District Mills		999	5.48
Building Reserve Voted Mills		0134	4.61
Building Reserve Permissive Mills		0135	0.87
Total Estimated Revenues to Fund Adopted Budget		0004	271,088.72

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/04/2021	375,000.00	5	612	300,000.00	75,000.00	75,000.00
Total						75,000.00

Budget Report
FY 2026

15 Flathead

0307 Deer Park Elem

Submit ID: 0307-65231770

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 189	N/A	4,681,564

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Gina Smith

(Signature) (Date)

Chairperson, School Trustees: Cynthia Barnes

(Signature) (Date)

County Superintendent: Marcia Stolfus

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

15 Flathead

0307 Deer Park Elem

Submit ID: 0307-65231770

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,418,959.21	140,276.34	10%	9.89%	0.00	1,306,131.12	112,828.09	24.12
10 Transportation	536.66	0.00	20%	0.00%	536.66	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	40,390.58		N/A		0.00	0.00	40,390.58	8.63
14 Retirement	197,945.15	39,589.03	20%	20.00%	19,998.46	177,946.69		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	2,203.55	0.00	N/A	0.00%	1,041.61	1,161.94	0.00	0.00
29 Flexibility	480.68	0.00	N/A	0.00%	480.68	0.00	0.00	0.00
61 Building Reserve	188,065.42	0.00	N/A	0.00%	128,087.41	44,978.01	15,000.00	3.20
Total of All Funds	1,848,581.25	179,865.37			150,144.82	1,530,217.76	168,218.67	35.95

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

Budget Report
FY 2026

15 Flathead

0307 Deer Park Elem

Submit ID: 0307-65231770

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	DEER PARK K-6	151 *
M1	DEER PARK 7-8	38 *

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

A.	Direct State Aid	(I-A)	660,006.00
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	115,003.20
D.	At Risk Student	(I-D)	2,845.27
E.	Indian Education For All	(I-E)	4,794.93
F.	American Indian Achievement Gap	(I-F)	747.00
G.	Data For Achievement	(I-G)	4,590.81
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	29,120.80
I.	State Special Education Related-Services Payment To Coop	(I-I)	9,706.34
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	17,014.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	188
B.	BASE Budget Limit	(II-B)	1,262,419.59
C.	Maximum Budget Limit	(II-C)	1,562,698.32
D.	Over-BASE Levy As Submitted on Budget	(II-D)	65,107.54
E.	Adopted Budget	(II-E)	1,327,527.13

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,353,851.67
H.	Maximum Budget Limit	(II-H)	1,699,825.10
I.	Highest Budget Without a Vote	(II-I)	1,418,959.21
J.	Highest Budget	(II-J)	1,699,825.10
K.	Highest Voted Amount	(II-K)	280,865.89
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,418,959.21

Budget Report
FY 2026
15 Flathead

Submit ID: 0307-65231770

0307 Deer Park Elem

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

A.	Operating Reserve (961)	(III-A)		140,276.34
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		140,276.34

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,418,959.21
	1. BASE Budget Limit	(V-A1)	1,353,851.67	
	2. Over-BASE Budget	(V-A2)	65,107.54	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		660,006.00
	1. Direct State Aid Paid By State	(V-B1)	660,006.00	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		115,003.20
D.	At Risk Student	(V-D)		2,845.27
E.	Indian Education For All	(V-E)		4,794.93
F.	American Indian Achievement Gap	(V-F)		747.00
G.	Data For Achievement	(V-G)		4,590.81
H.	Special Education Allowable Cost Payment	(V-H)		29,120.80
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		72,860.67
	1. Actual Non-Levy Revenue	(V-J1)	6,160.79	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	66,699.88	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		463,882.99
	1. State - Guaranteed Tax Base Aid	(V-L1)	416,162.44	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	47,720.55	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,353,851.67

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		65,107.54
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		65,107.54

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		10.21
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		13.91
	1. District Property Tax Levy Mills	(V-U1)	13.91	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		24.12

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
15 Flathead

0307 Deer Park Elem

Submit ID: 0307-65231770

01 General Fund

Adopted Budget	0001	1,418,959.21

Budget Uses

Expenditure Budget	0002	1,418,959.21
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	660,006.00
Quality Educator	3111	115,003.20
At Risk Student	3112	2,845.27
Indian Education For All	3113	4,794.93
American Indian Achievement Gap	3114	747.00
State Special Education Allowable Cost Payment to Districts	3115	29,120.80
Data For Achievement	3116	4,590.81
State - Guaranteed Tax Base Aid	3120	416,162.44

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	6,044.23
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	116.56
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	66,699.88
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	47,720.55		
Over-BASE Levy	1110(c)	65,107.54		
District Tax Levy			1110	112,828.09
Total Estimated Revenues to Fund Adopted Budget			0004	1,418,959.21
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2026

15 Flathead

0307 Deer Park Elem

Submit ID: 0307-65231770

10 Transportation Fund

Adopted Budget	0001	536.66

Budget Uses

Expenditure Budget	0002	536.66
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	536.66
Fund Balance for Budget	TFS48	536.66
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	536.66

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	536.66
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2026
15 Flathead

0307 Deer Park Elem

Submit ID: 0307-65231770

13 Tuition Fund

Adopted Budget	0001	40,390.58

Budget Uses

Expenditure Budget	0002	40,390.58
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	40,390.58
District Mills	999	8.63
Total Estimated Revenues to Fund Adopted Budget	0004	40,390.58
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
15 Flathead

0307 Deer Park Elem

Submit ID: 0307-65231770

14 Retirement Fund

Adopted Budget	0001	197,945.15

Budget Uses

Expenditure Budget	0002	197,945.15
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	59,587.49
Operating Reserve	0961	39,589.03
Unreserved Fund Balance Reappropriated	0970	19,998.46

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	177,946.69
Total Estimated Revenues to Fund Adopted Budget	0004	197,945.15
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	2,203.55

Budget Uses

Expenditure Budget	0002	2,203.55
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,041.61
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,041.61
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,161.94
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,203.55
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	480.68

Budget Uses

Expenditure Budget	0002	480.68
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	480.68
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	480.68

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	480.68
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
15 Flathead

Submit ID: 0307-65231770

0307 Deer Park Elem

61 Building Reserve Fund

Adopted Budget		0001	188,065.42

Budget Uses

Expenditure Budget		0002	188,065.42
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	128,087.41
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	128,087.41
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	44,978.01
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	15,000.00	
District Tax Levy		1110	15,000.00
District Mills		999	3.20
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.20
Total Estimated Revenues to Fund Adopted Budget		0004	188,065.42

Budget Report
FY 2026

14 Fergus

0281 Denton Elem

Submit ID: 0281-35806535

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	45	N/A	6,908,177

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Jenn Ostin

(Signature) (Date)

Chairperson, School Trustees: Heather DeVries

(Signature) (Date)

County Superintendent: Rhonda Long

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

14 Fergus

0281 Denton Elem

Submit ID: 0281-35806535

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	608,292.36	47,801.17	10%	7.86%	0.00	319,829.02	288,463.34	41.75
10 Transportation	50,000.00	4,365.95	20%	8.73%	0.00	42,309.00	7,691.00	1.11
11 Bus Depreciation Reserve	61,888.39	0.00	N/A	0.00%	57,888.39	0.00	4,000.00	0.58
13 Tuition	11,500.00		N/A		0.00	0.00	11,500.00	1.66
14 Retirement	90,000.00	18,000.00	20%	20.00%	2,152.82	87,847.18		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	15,411.18	0.00	N/A	0.00%	0.00	411.18	15,000.00	2.17
29 Flexibility	1,768.19	0.00	N/A	0.00%	1,768.19	0.00	0.00	0.00
61 Building Reserve	70,710.51	0.00	N/A	0.00%	25,650.51	20,060.00	25,000.00	3.62
Total of All Funds	909,570.63	70,167.12			87,459.91	470,456.38	351,654.34	50.89

50 Debt Service Tax Jurisdiction								
0281	65,636.00	0.00	20-9-438	0.00%	0.00	0.00	65,636.00	9.50

Budget Report
FY 2026

14 Fergus

0281 Denton Elem

Submit ID: 0281-35806535

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	DENTON K-6	39
M1	DENTON 7-8	6

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

A.	Direct State Aid	(I-A)	216,923.87
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	74,676.42
D.	At Risk Student	(I-D)	2,664.57
E.	Indian Education For All	(I-E)	1,141.65
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	1,093.05
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	7,362.00
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,453.85
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	675.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	44
B.	BASE Budget Limit	(II-B)	418,369.08
C.	Maximum Budget Limit	(II-C)	517,640.41
D.	Over-BASE Levy As Submitted on Budget	(II-D)	135,669.43
E.	Adopted Budget	(II-E)	554,038.51

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	479,094.67
H.	Maximum Budget Limit	(II-H)	582,507.47
I.	Highest Budget Without a Vote	(II-I)	608,292.36
J.	Highest Budget	(II-J)	608,292.36
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	608,292.36

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

A.	Operating Reserve (961)	(III-A)		47,801.17
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		47,801.17

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		608,292.36
1.	BASE Budget Limit	(V-A1)	479,094.67	
2.	Over-BASE Budget	(V-A2)	129,197.69	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		216,923.87
1.	Direct State Aid Paid By State	(V-B1)	216,923.87	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		74,676.42
D.	At Risk Student	(V-D)		2,664.57
E.	Indian Education For All	(V-E)		1,141.65
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		1,093.05
H.	Special Education Allowable Cost Payment	(V-H)		7,362.00
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		408.71
1.	Actual Non-Levy Revenue	(V-J1)	408.71	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		174,824.40
1.	State - Guaranteed Tax Base Aid	(V-L1)	15,558.75	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	159,265.65	
M.	**Subtotal of BASE Budget Revenue	(V-M)		479,094.67

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		129,197.69
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		129,197.69

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.05
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		18.70
	1. District Property Tax Levy Mills	(V-U1)	18.70	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		41.75

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

14 Fergus

0281 Denton Elem

Submit ID: 0281-35806535

01 General Fund

Adopted Budget	0001	608,292.36

Budget Uses

Expenditure Budget	0002	608,292.36
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	216,923.87
Quality Educator	3111	74,676.42
At Risk Student	3112	2,664.57
Indian Education For All	3113	1,141.65
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	7,362.00
Data For Achievement	3116	1,093.05
State - Guaranteed Tax Base Aid	3120	15,558.75

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	408.71
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	159,265.65		
Over-BASE Levy	1110(c)	129,197.69		
District Tax Levy			1110	288,463.34
Total Estimated Revenues to Fund Adopted Budget			0004	608,292.36
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2026

14 Fergus

0281 Denton Elem

Submit ID: 0281-35806535

10 Transportation Fund

Adopted Budget	0001	50,000.00

Budget Uses

Expenditure Budget	0002	50,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	38,462.71
Contingency	0006	3,846.27
Over-Schedule	0011	7,691.02
Fund Balance for Budget	TFS48	4,365.95
Operating Reserve	0961	4,365.95
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	10,577.25
State - On-Schedule Transportation Reimbursement	3210	31,731.75
District Tax Levy	1110	7,691.00
District Mills	999	1.11
Total Estimated Revenues to Fund Adopted Budget	0004	50,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

14 Fergus

0281 Denton Elem

Submit ID: 0281-35806535

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	61,888.39

Budget Uses

Expenditure Budget	0002	61,888.39
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	57,888.39
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	57,888.39
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	4,000.00
District Mills	999	0.58
Total Estimated Revenues to Fund Adopted Budget	0004	61,888.39

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Chevy Blue Bird	2024	2,000.00	200.00	400.00	400.00
2010 GMC 2140	2010	45,307.00	24,572.80	9,061.40	1,200.00
2009 ICRP8233	2008	36,494.50	14,748.90	7,298.90	1,200.00
2007 Thomas Activity Bus	2007	56,483.50	29,246.70	11,296.70	0.00
BUS L 4716	2001	37,500.00	38,950.00	7,500.00	1,200.00
RADIO (1)	1995	680.00	1,020.00	N/A	NA
RADIOS (7)	1989	3,770.50	5,655.75	N/A	NA
Total					4,000.00

13 Tuition Fund

Adopted Budget	0001	11,500.00

Budget Uses

Expenditure Budget	0002	11,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	11,500.00
District Mills	999	1.66
Total Estimated Revenues to Fund Adopted Budget	0004	11,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	90,000.00

Budget Uses

Expenditure Budget	0002	90,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	20,152.82
Operating Reserve	0961	18,000.00
Unreserved Fund Balance Reappropriated	0970	2,152.82

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	87,847.18
Total Estimated Revenues to Fund Adopted Budget	0004	90,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	15,411.18

Budget Uses

Expenditure Budget	0002	15,411.18
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	411.18
District Tax Levy	1110	15,000.00
District Mills	999	2.17
Total Estimated Revenues to Fund Adopted Budget	0004	15,411.18
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	1,768.19

Budget Uses

Expenditure Budget	0002	1,768.19
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,768.19
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,768.19

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,768.19
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

14 Fergus

0281 Denton Elem

Submit ID: 0281-35806535

50 Debt Service Fund

0281

Taxable Value		6,908,177.00
Adopted Budget	0001	65,636.00

Budget Uses

Expenditure Budget	0002	65,636.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	65,636.00
Jurisdiction Mills	999	9.50
Total Estimated Revenues to Fund Adopted Budget	0004	65,636.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
Elementary Bond	08/20/2025	06/30/2030	300,000.00	243,016.41	56,983.59	8,652.41	0.00

Total Bond Requirements		65,636.00
Total Debt Service Requirements	0002	65,636.00

Budget Report
FY 2026

14 Fergus

0281 Denton Elem

Submit ID: 0281-35806535

61 Building Reserve Fund

Adopted Budget		0001	70,710.51

Budget Uses

Expenditure Budget		0002	70,710.51
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	25,650.51
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	25,650.51
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	20,060.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	25,000.00	
District Tax Levy		1110	25,000.00
District Mills		999	3.62
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.62
Total Estimated Revenues to Fund Adopted Budget		0004	70,710.51

Budget Report
FY 2026

14 Fergus

0282 Denton H S

Submit ID: 0282-51592324

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	17	7,132,384

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Jenn Ostin

(Signature) (Date)

Chairperson, School Trustees: Heather DeVries

(Signature) (Date)

County Superintendent: Rhonda Long

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

14 Fergus

0282 Denton H S

Submit ID: 0282-51592324

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	657,033.41	57,626.71	10%	8.77%	0.00	345,943.54	311,089.87	43.62
10 Transportation	33,500.00	3,928.86	20%	11.73%	0.00	15,050.63	18,449.37	2.59
11 Bus Depreciation Reserve	81,553.39	0.00	N/A	0.00%	77,553.39	0.00	4,000.00	0.56
13 Tuition	8,000.00		N/A		0.00	0.00	8,000.00	1.12
14 Retirement	70,000.00	14,000.00	20%	20.00%	4,699.85	65,300.15		
17 Adult Education	110.64	0.00	35%	0.00%	110.64	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	15,385.27	0.00	N/A	0.00%	0.00	385.27	15,000.00	2.10
29 Flexibility	5,577.45	0.00	N/A	0.00%	2,809.48	2,767.97	0.00	0.00
61 Building Reserve	59,759.10	0.00	N/A	0.00%	18,494.10	16,265.00	25,000.00	3.51
Total of All Funds	930,919.26	75,555.57			103,667.46	445,712.56	381,539.24	53.50

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

Budget Report
FY 2026

14 Fergus

0282 Denton H S

Submit ID: 0282-51592324

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 DENTON HS 9-12 17

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

A.	Direct State Aid	(I-A)	226,057.73
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	38,813.58
D.	At Risk Student	(I-D)	23.57
E.	Indian Education For All	(I-E)	431.29
F.	American Indian Achievement Gap	(I-F)	249.00
G.	Data For Achievement	(I-G)	412.93
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	2,873.34
I.	State Special Education Related-Services Payment To Coop	(I-I)	927.01
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	5,199.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	11
B.	BASE Budget Limit	(II-B)	368,413.83
C.	Maximum Budget Limit	(II-C)	459,033.12
D.	Over-BASE Levy As Submitted on Budget	(II-D)	230,489.21
E.	Adopted Budget	(II-E)	598,903.04

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	448,901.45
H.	Maximum Budget Limit	(II-H)	552,767.92
I.	Highest Budget Without a Vote	(II-I)	657,033.41
J.	Highest Budget	(II-J)	657,033.41
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	657,033.41

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

A.	Operating Reserve (961)	(III-A)		57,626.71
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		57,626.71

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		657,033.41
	1. BASE Budget Limit	(V-A1)	448,901.45	
	2. Over-BASE Budget	(V-A2)	208,131.96	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		226,057.73
	1. Direct State Aid Paid By State	(V-B1)	226,057.73	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		38,813.58
D.	At Risk Student	(V-D)		23.57
E.	Indian Education For All	(V-E)		431.29
F.	American Indian Achievement Gap	(V-F)		249.00
G.	Data For Achievement	(V-G)		412.93
H.	Special Education Allowable Cost Payment	(V-H)		2,873.34
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,008.54
	1. Actual Non-Levy Revenue	(V-J1)	2,008.54	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		178,031.47
	1. State - Guaranteed Tax Base Aid	(V-L1)	75,073.56	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	102,957.91	
M.	**Subtotal of BASE Budget Revenue	(V-M)		448,901.45

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		208,131.96
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		208,131.96

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		14.44
U.	Over-BASE Mills	(V-U)		29.18
	1. District Property Tax Levy Mills	(V-U1)	29.18	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		43.62

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

14 Fergus

0282 Denton H S

Submit ID: 0282-51592324

01 General Fund

Adopted Budget	0001	657,033.41

Budget Uses

Expenditure Budget	0002	657,033.41
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	226,057.73
Quality Educator	3111	38,813.58
At Risk Student	3112	23.57
Indian Education For All	3113	431.29
American Indian Achievement Gap	3114	249.00
State Special Education Allowable Cost Payment to Districts	3115	2,873.34
Data For Achievement	3116	412.93
State - Guaranteed Tax Base Aid	3120	75,073.56

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,008.54
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	102,957.91		
Over-BASE Levy	1110(c)	208,131.96		
District Tax Levy			1110	311,089.87
Total Estimated Revenues to Fund Adopted Budget			0004	657,033.41
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2026

14 Fergus

0282 Denton H S

Submit ID: 0282-51592324

10 Transportation Fund

Adopted Budget	0001	33,500.00

Budget Uses

Expenditure Budget	0002	33,500.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	13,682.39
Contingency	0006	1,368.24
Over-Schedule	0011	18,449.37
Fund Balance for Budget	TFS48	3,928.86
Operating Reserve	0961	3,928.86
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	3,762.65
State - On-Schedule Transportation Reimbursement	3210	11,287.98
District Tax Levy	1110	18,449.37
District Mills	999	2.59
Total Estimated Revenues to Fund Adopted Budget	0004	33,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

14 Fergus

0282 Denton H S

Submit ID: 0282-51592324

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	81,553.39

Budget Uses

Expenditure Budget	0002	81,553.39
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	77,553.39
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	77,553.39
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	4,000.00
District Mills	999	0.56
Total Estimated Revenues to Fund Adopted Budget	0004	81,553.39

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Chevy Blue Bird	2024	2,000.00	200.00	400.00	400.00
2010 GMC 2140	2010	45,307.00	34,634.20	9,061.40	1,200.00
2009 ICRP Bus	2008	66,189.00	20,687.80	13,237.80	1,200.00
2007 Thomas Activity Bus	2007	56,483.50	34,746.70	11,296.70	0.00
BUS L 4716	2001	37,500.00	46,450.00	7,500.00	1,200.00
RADIO (1)	1995	680.00	1,020.00	N/A	NA
RADIOS (7)	1989	3,770.50	5,655.75	N/A	NA
Total					4,000.00

Budget Report
FY 2026

14 Fergus

0282 Denton H S

Submit ID: 0282-51592324

13 Tuition Fund

Adopted Budget	0001	8,000.00

Budget Uses

Expenditure Budget	0002	8,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	8,000.00
District Mills	999	1.12
Total Estimated Revenues to Fund Adopted Budget	0004	8,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

14 Fergus

0282 Denton H S

Submit ID: 0282-51592324

14 Retirement Fund

Adopted Budget	0001	70,000.00

Budget Uses

Expenditure Budget	0002	70,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	18,699.85
Operating Reserve	0961	14,000.00
Unreserved Fund Balance Reappropriated	0970	4,699.85

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	65,300.15
Total Estimated Revenues to Fund Adopted Budget	0004	70,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

14 Fergus

0282 Denton H S

Submit ID: 0282-51592324

17 Adult Education Fund

Adopted Budget	0001	110.64

Budget Uses

Expenditure Budget	0002	110.64
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	110.64
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	110.64

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	110.64
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	15,385.27

Budget Uses

Expenditure Budget	0002	15,385.27
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	385.27
District Tax Levy	1110	15,000.00
District Mills	999	2.10
Total Estimated Revenues to Fund Adopted Budget	0004	15,385.27
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	5,577.45

Budget Uses

Expenditure Budget	0002	5,577.45
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,809.48
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,809.48

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	2,767.97
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,577.45
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

14 Fergus

0282 Denton H S

Submit ID: 0282-51592324

61 Building Reserve Fund

Adopted Budget		0001	59,759.10

Budget Uses

Expenditure Budget		0002	59,759.10
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	18,494.10
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	18,494.10
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	16,265.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	25,000.00	
District Tax Levy		1110	25,000.00
District Mills		999	3.51
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.51
Total Estimated Revenues to Fund Adopted Budget		0004	59,759.10

Budget Report
FY 2026

32 Missoula

0592 DeSmet Elem

Submit ID: 0592-92354806

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	136	N/A	15,062,497

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Katie Brubaker

(Signature) (Date)

Chairperson, School Trustees: Heather Burgad

(Signature) (Date)

County Superintendent: Erin Lipkind

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

32 Missoula

0592 DeSmet Elem

Submit ID: 0592-92354806

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,425,801.90	143,780.22	10%	10.08%	136,080.98	838,207.66	451,513.26	29.98
10 Transportation	222,739.00	44,547.80	20%	20.00%	14,160.93	53,179.43	155,398.64	10.32
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	446,382.00		N/A		75,618.22	0.00	370,763.78	24.62
14 Retirement	264,900.00	52,980.00	20%	20.00%	36,058.69	228,841.31		
17 Adult Education	13,648.35	0.00	35%	0.00%	13,648.35	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	66,095.45	0.00	N/A	0.00%	5,415.62	981.83	59,698.00	3.96
29 Flexibility	131.24	0.00	N/A	0.00%	131.24	0.00	0.00	0.00
61 Building Reserve	238,484.34	0.00	N/A	0.00%	183,074.34	38,610.04	16,799.96	1.12
Total of All Funds	2,678,182.28	241,308.02			464,188.37	1,159,820.27	1,054,173.64	70.00

50 Debt Service **Tax Jurisdiction**								
32-0592	406,750.00	0.00	20-9-438	0.00%	4,041.15	0.00	402,708.85	26.74

Budget Report
FY 2026

32 Missoula

0592 DeSmet Elem

Submit ID: 0592-92354806

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	DESMET K-6	110
M1	DESMET 7-8	26

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

A.	Direct State Aid	(I-A)	496,902.41
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	105,924.00
D.	At Risk Student	(I-D)	12,860.83
E.	Indian Education For All	(I-E)	3,450.32
F.	American Indian Achievement Gap	(I-F)	2,241.00
G.	Data For Achievement	(I-G)	3,303.44
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	88,527.73
I.	State Special Education Related-Services Payment To Coop	(I-I)	7,416.08
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	6,515.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	134
B.	BASE Budget Limit	(II-B)	1,088,022.34
C.	Maximum Budget Limit	(II-C)	1,341,768.82
D.	Over-BASE Levy As Submitted on Budget	(II-D)	252,231.89
E.	Adopted Budget	(II-E)	1,340,254.23

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,143,995.64
H.	Maximum Budget Limit	(II-H)	1,425,801.90
I.	Highest Budget Without a Vote	(II-I)	1,396,227.53
J.	Highest Budget	(II-J)	1,425,801.90
K.	Highest Voted Amount	(II-K)	29,574.37
L.	Amount Approved on Ballot by Voters	(II-L)	31,343.77
M.	Adopted Budget	(II-M)	1,425,801.90

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

A.	Operating Reserve (961)	(III-A)		142,580.19
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		1,200.03
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	1,200.03	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		136,080.98
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	136,080.98	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		279,861.20

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,425,801.90
1.	BASE Budget Limit	(V-A1)	1,143,995.64	
2.	Over-BASE Budget	(V-A2)	281,806.26	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		496,902.41
1.	Direct State Aid Paid By State	(V-B1)	496,902.41	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		105,924.00
D.	At Risk Student	(V-D)		12,860.83
E.	Indian Education For All	(V-E)		3,450.32
F.	American Indian Achievement Gap	(V-F)		2,241.00
G.	Data For Achievement	(V-G)		3,303.44
H.	Special Education Allowable Cost Payment	(V-H)		88,527.73
I.	Remaining Fund Balance Available	(V-I)		136,080.98
J.	Non-Levy Revenue and Funding Sources	(V-J)		40,368.08
1.	Actual Non-Levy Revenue	(V-J1)	14,478.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	25,890.08	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		254,336.85
1.	State - Guaranteed Tax Base Aid	(V-L1)	84,629.85	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	169,707.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,143,995.64

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		281,806.26
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		281,806.26

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		11.27
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		18.71
	1. District Property Tax Levy Mills	(V-U1)	18.71	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		29.98

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

32 Missoula

0592 DeSmet Elem

Submit ID: 0592-92354806

01 General Fund

Adopted Budget	0001	1,425,801.90

Budget Uses

Expenditure Budget	0002	1,425,801.90
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	136,080.98
Direct State Aid	3110	496,902.41
Quality Educator	3111	105,924.00
At Risk Student	3112	12,860.83
Indian Education For All	3113	3,450.32
American Indian Achievement Gap	3114	2,241.00
State Special Education Allowable Cost Payment to Districts	3115	88,527.73
Data For Achievement	3116	3,303.44
State - Guaranteed Tax Base Aid	3120	84,629.85

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	13,483.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	995.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	25,890.08
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	169,707.00		
Over-BASE Levy	1110(c)	281,806.26		
District Tax Levy			1110	451,513.26
Total Estimated Revenues to Fund Adopted Budget			0004	1,425,801.90
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	222,739.00

Budget Uses

Expenditure Budget	0002	222,739.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	48,344.94
Contingency	0006	4,834.49
Over-Schedule	0011	169,559.57
Fund Balance for Budget	TFS48	58,708.73
Operating Reserve	0961	44,547.80
Unreserved Fund Balance Reappropriated	0970	14,160.93

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	13,294.85
State - On-Schedule Transportation Reimbursement	3210	39,884.58
District Tax Levy	1110	155,398.64
District Mills	999	10.32
Total Estimated Revenues to Fund Adopted Budget	0004	222,739.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	446,382.00

Budget Uses

Expenditure Budget	0002	446,382.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	75,618.22
Unreserved Fund Balance Reappropriated	0970	75,618.22

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	370,763.78
District Mills	999	24.62
Total Estimated Revenues to Fund Adopted Budget	0004	446,382.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	264,900.00

Budget Uses

Expenditure Budget	0002	264,900.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	89,038.69
Operating Reserve	0961	52,980.00
Unreserved Fund Balance Reappropriated	0970	36,058.69

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	228,841.31
Total Estimated Revenues to Fund Adopted Budget	0004	264,900.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	13,648.35

Budget Uses

Expenditure Budget	0002	13,648.35
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	13,648.35
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	13,648.35

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	13,648.35
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

32 Missoula

0592 DeSmet Elem

Submit ID: 0592-92354806

28 Technology Fund

Adopted Budget	0001	66,095.45

Budget Uses

Expenditure Budget	0002	66,095.45
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	5,415.62
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,415.62
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	981.83
District Tax Levy	1110	59,698.00
District Mills	999	3.96
Total Estimated Revenues to Fund Adopted Budget	0004	66,095.45
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	131.24

Budget Uses

Expenditure Budget	0002	131.24
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	131.24
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	131.24

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	131.24
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

32 Missoula

0592 DeSmet Elem

Submit ID: 0592-92354806

50 Debt Service Fund

32-0592

Taxable Value		15,062,497.00
Adopted Budget	0001	406,750.00

Budget Uses

Expenditure Budget	0002	406,750.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	4,041.15
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,041.15
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	402,708.85
Jurisdiction Mills	999	26.74
Total Estimated Revenues to Fund Adopted Budget	0004	406,750.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
Elementary Bond	03/10/2020	06/30/2040	5,000,000.00	3,800,000.00	215,000.00	120,450.00	2,000.00
Elementary Bond	01/28/2021	06/30/2041	1,000,000.00	790,000.00	45,000.00	22,300.00	2,000.00
Total Bond Requirements							406,750.00
Total Debt Service Requirements						0002	406,750.00

Budget Report
FY 2026

32 Missoula

0592 DeSmet Elem

Submit ID: 0592-92354806

61 Building Reserve Fund

Adopted Budget		0001	238,484.34

Budget Uses

Expenditure Budget		0002	238,484.34
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	183,074.34
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	183,074.34
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	38,610.04
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	16,799.96	
District Tax Levy		1110	16,799.96
District Mills		999	1.12
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.12
Total Estimated Revenues to Fund Adopted Budget		0004	238,484.34

Budget Report
FY 2026

01 Beaverhead

0005 Dillon Elem

Submit ID: 0005-53226415

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 799	N/A	21,514,449

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Kasey Swisher

(Signature) (Date)

Chairperson, School Trustees: Todd Rouse

(Signature) (Date)

County Superintendent: Mike Miller

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

01 Beaverhead

0005 Dillon Elem

Submit ID: 0005-53226415

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	6,168,772.25	586,535.24	10%	9.51%	0.00	4,794,497.82	1,374,274.43	63.87
10 Transportation	132,149.00	26,429.80	20%	20.00%	2,684.06	0.00	129,464.94	6.02
11 Bus Depreciation Reserve	67,534.83	0.00	N/A	0.00%	64,232.83	0.00	3,302.00	0.15
13 Tuition	48,013.00		N/A		14,746.71	0.00	33,266.29	1.55
14 Retirement	913,951.00	174,685.80	20%	19.11%	0.00	913,951.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	154,192.84	0.00	N/A	0.00%	99,652.76	4,540.08	50,000.00	2.32
29 Flexibility	182,856.24	0.00	N/A	0.00%	182,856.24	0.00	0.00	0.00
61 Building Reserve	545,451.50	0.00	N/A	0.00%	412,774.03	88,679.83	43,997.64	2.05
Total of All Funds	8,212,920.66	787,650.84			776,946.63	5,801,668.73	1,634,305.30	75.96

50 Debt Service Tax Jurisdiction								
#10	611,225.00	0.00	20-9-438	0.00%	140,992.50	0.00	470,232.50	21.86

Budget Report
FY 2026

01 Beaverhead

0005 Dillon Elem

Submit ID: 0005-53226415

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	DILLON K-6	620 *
M1	DILLON 7-8	179 *

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

A.	Direct State Aid	(I-A)	2,545,502.06
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	420,858.75
D.	At Risk Student	(I-D)	27,828.09
E.	Indian Education For All	(I-E)	20,270.63
F.	American Indian Achievement Gap	(I-F)	6,225.00
G.	Data For Achievement	(I-G)	19,407.71
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	159,097.46
I.	State Special Education Related-Services Payment To Coop	(I-I)	42,260.75
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	60,780.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	806
B.	BASE Budget Limit	(II-B)	5,033,421.17
C.	Maximum Budget Limit	(II-C)	6,288,585.73
D.	Over-BASE Levy As Submitted on Budget	(II-D)	878,832.93
E.	Adopted Budget	(II-E)	5,912,254.10

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	5,289,939.32
H.	Maximum Budget Limit	(II-H)	6,613,213.26
I.	Highest Budget Without a Vote	(II-I)	6,168,772.25
J.	Highest Budget	(II-J)	6,613,213.26
K.	Highest Voted Amount	(II-K)	444,441.01
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	6,168,772.25

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

A.	Operating Reserve (961)	(III-A)		586,535.24
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		586,535.24

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		6,168,772.25
	1. BASE Budget Limit	(V-A1)	5,289,939.32	
	2. Over-BASE Budget	(V-A2)	878,832.93	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		2,545,502.06
	1. Direct State Aid Paid By State	(V-B1)	2,545,502.06	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		420,858.75
D.	At Risk Student	(V-D)		27,828.09
E.	Indian Education For All	(V-E)		20,270.63
F.	American Indian Achievement Gap	(V-F)		6,225.00
G.	Data For Achievement	(V-G)		19,407.71
H.	Special Education Allowable Cost Payment	(V-H)		159,097.46
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		76,415.92
	1. Actual Non-Levy Revenue	(V-J1)	33,918.35	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	42,497.57	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		2,014,333.70
	1. State - Guaranteed Tax Base Aid	(V-L1)	1,518,892.20	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	495,441.50	
M.	**Subtotal of BASE Budget Revenue	(V-M)		5,289,939.32

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		878,832.93
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		878,832.93

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.02
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		40.85
	1. District Property Tax Levy Mills	(V-U1)	40.85	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		63.87

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

01 Beaverhead

0005 Dillon Elem

Submit ID: 0005-53226415

01 General Fund

Adopted Budget	0001	6,168,772.25

Budget Uses

Expenditure Budget	0002	6,168,772.25
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	2,545,502.06
Quality Educator	3111	420,858.75
At Risk Student	3112	27,828.09
Indian Education For All	3113	20,270.63
American Indian Achievement Gap	3114	6,225.00
State Special Education Allowable Cost Payment to Districts	3115	159,097.46
Data For Achievement	3116	19,407.71
State - Guaranteed Tax Base Aid	3120	1,518,892.20

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	33,918.35
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	42,497.57
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	495,441.50		
Over-BASE Levy	1110(c)	878,832.93		
District Tax Levy			1110	1,374,274.43
Total Estimated Revenues to Fund Adopted Budget			0004	6,168,772.25
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2026

01 Beaverhead

0005 Dillon Elem

Submit ID: 0005-53226415

10 Transportation Fund

Adopted Budget	0001	132,149.00

Budget Uses

Expenditure Budget	0002	132,149.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	132,149.00
Fund Balance for Budget	TFS48	29,113.86
Operating Reserve	0961	26,429.80
Unreserved Fund Balance Reappropriated	0970	2,684.06

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	129,464.94
District Mills	999	6.02
Total Estimated Revenues to Fund Adopted Budget	0004	132,149.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	67,534.83

Budget Uses

Expenditure Budget	0002	67,534.83
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	64,232.83
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	64,232.83
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	3,302.00
District Mills	999	0.15
Total Estimated Revenues to Fund Adopted Budget	0004	67,534.83

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2006 Chevrolet Bluebird	2024	16,510.00	3,302.00	3,302.00	3,302.00
2002 Bluebird	2003	42,597.00	63,895.50	N/A	NA
Total					3,302.00

Budget Report
FY 2026

01 Beaverhead

0005 Dillon Elem

Submit ID: 0005-53226415

13 Tuition Fund

Adopted Budget	0001	48,013.00

Budget Uses

Expenditure Budget	0002	48,013.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	14,746.71
Unreserved Fund Balance Reappropriated	0970	14,746.71

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	33,266.29
District Mills	999	1.55
Total Estimated Revenues to Fund Adopted Budget	0004	48,013.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
01 Beaverhead
0005 Dillon Elem

Submit ID: 0005-53226415

14 Retirement Fund

Adopted Budget	0001	913,951.00

Budget Uses

Expenditure Budget	0002	913,951.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	174,685.80
Operating Reserve	0961	174,685.80
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	913,951.00
Total Estimated Revenues to Fund Adopted Budget	0004	913,951.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

01 Beaverhead

0005 Dillon Elem

Submit ID: 0005-53226415

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

01 Beaverhead

0005 Dillon Elem

Submit ID: 0005-53226415

28 Technology Fund

Adopted Budget	0001	154,192.84

Budget Uses

Expenditure Budget	0002	154,192.84
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	99,652.76
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	99,652.76
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	4,540.08
District Tax Levy	1110	50,000.00
District Mills	999	2.32
Total Estimated Revenues to Fund Adopted Budget	0004	154,192.84
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

01 Beaverhead

0005 Dillon Elem

Submit ID: 0005-53226415

29 Flexibility Fund

Adopted Budget	0001	182,856.24

Budget Uses

Expenditure Budget	0002	182,856.24
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	182,856.24
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	182,856.24

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	182,856.24
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

01 Beaverhead

0005 Dillon Elem

Submit ID: 0005-53226415

50 Debt Service Fund

#10

Taxable Value		21,514,449.00
Adopted Budget	0001	611,225.00

Budget Uses

Expenditure Budget	0002	611,225.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	140,992.50
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	140,992.50
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	470,232.50
Jurisdiction Mills	999	21.86
Total Estimated Revenues to Fund Adopted Budget	0004	611,225.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
Elementary Refunding Bond	08/18/2016	06/15/2031	7,245,000.00	2,710,000.00	500,000.00	110,725.00	500.00
Total Bond Requirements							611,225.00
Total Debt Service Requirements						0002	611,225.00

Budget Report
FY 2026

01 Beaverhead

0005 Dillon Elem

Submit ID: 0005-53226415

61 Building Reserve Fund

Adopted Budget		0001	545,451.50

Budget Uses

Expenditure Budget		0002	545,451.50
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	412,774.03
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	412,774.03
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	88,679.83
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	43,997.64	
District Tax Levy		1110	43,997.64
District Mills		999	2.05
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.05
Total Estimated Revenues to Fund Adopted Budget		0004	545,451.50

Budget Report
FY 2026

47 Silver Bow

0843 Divide Elem

Submit ID: 0843-97263494

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	14	N/A	1,270,076

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Gayle Holm

(Signature) (Date)

Chairperson, School Trustees: Steve Salusso

(Signature) (Date)

County Superintendent: Jim ONeill

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

47 Silver Bow

0843 Divide Elem

Submit ID: 0843-97263494

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	165,629.60	13,365.90	10%	8.07%	0.00	113,731.18	51,898.42	40.87
10 Transportation	545.91	109.18	20%	20.00%	436.73	109.18	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	5,000.00		N/A		0.00	0.00	5,000.00	3.94
14 Retirement	19,500.00	2,320.14	20%	11.90%	0.00	19,500.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	870.74	0.00	N/A	0.00%	742.66	128.08	0.00	0.00
29 Flexibility	5,523.82	0.00	N/A	0.00%	5,523.82	0.00	0.00	0.00
61 Building Reserve	116,307.94	0.00	N/A	0.00%	74,927.94	28,880.00	12,500.00	9.84
Total of All Funds	313,378.01	15,795.22			81,631.15	162,348.44	69,398.42	54.65

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

Budget Report
FY 2026

47 Silver Bow

0843 Divide Elem

Submit ID: 0843-97263494

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 DIVIDE K-8 14

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

A.	Direct State Aid	(I-A)	67,791.04
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	22,698.00
D.	At Risk Student	(I-D)	768.25
E.	Indian Education For All	(I-E)	355.18
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	340.06
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	2,458.29
I.	State Special Education Related-Services Payment To Coop	(I-I)	763.42
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	691.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	12
B.	BASE Budget Limit	(II-B)	115,667.02
C.	Maximum Budget Limit	(II-C)	143,483.21
D.	Over-BASE Levy As Submitted on Budget	(II-D)	16,394.90
E.	Adopted Budget	(II-E)	132,061.92

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	149,234.70
H.	Maximum Budget Limit	(II-H)	181,789.69
I.	Highest Budget Without a Vote	(II-I)	165,629.60
J.	Highest Budget	(II-J)	181,789.69
K.	Highest Voted Amount	(II-K)	16,160.09
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	165,629.60

Budget Report
FY 2026

47 Silver Bow

0843 Divide Elem

Submit ID: 0843-97263494

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

A.	Operating Reserve (961)	(III-A)		13,365.90
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		13,365.90

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		165,629.60
1.	BASE Budget Limit	(V-A1)	149,234.70	
2.	Over-BASE Budget	(V-A2)	16,394.90	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		67,791.04
1.	Direct State Aid Paid By State	(V-B1)	67,791.04	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		22,698.00
D.	At Risk Student	(V-D)		768.25
E.	Indian Education For All	(V-E)		355.18
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		340.06
H.	Special Education Allowable Cost Payment	(V-H)		2,458.29
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		54,823.88
1.	State - Guaranteed Tax Base Aid	(V-L1)	19,320.36	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	35,503.52	
M.	**Subtotal of BASE Budget Revenue	(V-M)		149,234.70

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		16,394.90
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		16,394.90

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		27.96
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		12.91
	1. District Property Tax Levy Mills	(V-U1)	12.91	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		40.87

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

47 Silver Bow

0843 Divide Elem

Submit ID: 0843-97263494

01 General Fund

Adopted Budget	0001	165,629.60

Budget Uses

Expenditure Budget	0002	165,629.60
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	67,791.04
Quality Educator	3111	22,698.00
At Risk Student	3112	768.25
Indian Education For All	3113	355.18
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	2,458.29
Data For Achievement	3116	340.06
State - Guaranteed Tax Base Aid	3120	19,320.36

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	35,503.52		
Over-BASE Levy	1110(c)	16,394.90		
District Tax Levy			1110	51,898.42
Total Estimated Revenues to Fund Adopted Budget			0004	165,629.60
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	545.91

Budget Uses

Expenditure Budget	0002	545.91
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	445.91
Contingency	0006	100.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	545.91
Operating Reserve	0961	109.18
Unreserved Fund Balance Reappropriated	0970	436.73

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	109.18
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	545.91
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	5,000.00

Budget Uses

Expenditure Budget	0002	5,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	5,000.00
District Mills	999	3.94
Total Estimated Revenues to Fund Adopted Budget	0004	5,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

47 Silver Bow

0843 Divide Elem

Submit ID: 0843-97263494

14 Retirement Fund

Adopted Budget	0001	19,500.00

Budget Uses

Expenditure Budget	0002	19,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,320.14
Operating Reserve	0961	2,320.14
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	19,500.00
Total Estimated Revenues to Fund Adopted Budget	0004	19,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	870.74

Budget Uses

Expenditure Budget	0002	870.74
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	742.66
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	742.66
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	128.08
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	870.74
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	5,523.82

Budget Uses

Expenditure Budget	0002	5,523.82
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,523.82
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,523.82

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,523.82
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

47 Silver Bow

0843 Divide Elem

Submit ID: 0843-97263494

61 Building Reserve Fund

Adopted Budget		0001	116,307.94

Budget Uses

Expenditure Budget		0002	116,307.94
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	74,927.94
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	74,927.94
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	28,880.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	12,500.00	
District Tax Levy		1110	12,500.00
District Mills		999	9.84
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	9.84
Total Estimated Revenues to Fund Adopted Budget		0004	116,307.94

Budget Report
FY 2026

45 Sanders

0809 Dixon Elem

Submit ID: 0809-95309613

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 53	N/A	607,185

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Breezy Stipe

(Signature) (Date)

Chairperson, School Trustees: Birrell White

(Signature) (Date)

County Superintendent: Alisa Garcia

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

45 Sanders

0809 Dixon Elem

Submit ID: 0809-95309613

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	625,151.23	62,969.33	10%	10.07%	2,554.78	563,666.47	58,929.98	97.01
10 Transportation	75,000.00	15,000.00	20%	20.00%	912.26	48,307.64	25,780.10	42.46
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	5,000.00		N/A		4,094.03	0.00	905.97	1.49
14 Retirement	135,000.00	26,763.09	20%	19.82%	0.00	135,000.00		
17 Adult Education	3,000.00	0.00	35%	0.00%	516.24	0.00	2,483.76	4.09
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	491.25	0.00	N/A	0.00%	1.00	490.25	0.00	0.00
29 Flexibility	11,438.47	0.00	N/A	0.00%	11,438.47	0.00	0.00	0.00
61 Building Reserve	36,008.27	0.00	N/A	0.00%	5,649.07	24,287.36	6,071.84	10.00
Total of All Funds	891,089.22	104,732.42			25,165.85	771,751.72	94,171.65	155.05

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

Budget Report
FY 2026

45 Sanders

0809 Dixon Elem

Submit ID: 0809-95309613

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	DIXON K-8	40 *
M1	DIXON 7-8	13 *

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

A.	Direct State Aid	(I-A)	245,833.91
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	78,837.72
D.	At Risk Student	(I-D)	9,865.97
E.	Indian Education For All	(I-E)	1,344.61
F.	American Indian Achievement Gap	(I-F)	7,470.00
G.	Data For Achievement	(I-G)	1,287.37
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	22,396.34
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,726.50
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	7,869.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	58
B.	BASE Budget Limit	(II-B)	521,969.34
C.	Maximum Budget Limit	(II-C)	638,187.55
D.	Over-BASE Levy As Submitted on Budget	(II-D)	53,928.88
E.	Adopted Budget	(II-E)	575,898.22

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	571,222.35
H.	Maximum Budget Limit	(II-H)	700,884.36
I.	Highest Budget Without a Vote	(II-I)	625,151.23
J.	Highest Budget	(II-J)	700,884.36
K.	Highest Voted Amount	(II-K)	75,733.13
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	625,151.23

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

A.	Operating Reserve (961)	(III-A)			62,515.12
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			454.21
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	454.21		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			2,554.78
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	2,554.78		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			65,524.11

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		625,151.23
	1. BASE Budget Limit	(V-A1)	571,222.35	
	2. Over-BASE Budget	(V-A2)	53,928.88	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		245,833.91
	1. Direct State Aid Paid By State	(V-B1)	245,833.91	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		78,837.72
D.	At Risk Student	(V-D)		9,865.97
E.	Indian Education For All	(V-E)		1,344.61
F.	American Indian Achievement Gap	(V-F)		7,470.00
G.	Data For Achievement	(V-G)		1,287.37
H.	Special Education Allowable Cost Payment	(V-H)		22,396.34
I.	Remaining Fund Balance Available	(V-I)		2,554.78
J.	Non-Levy Revenue and Funding Sources	(V-J)		10,528.70
	1. Actual Non-Levy Revenue	(V-J1)	1,138.87	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	9,389.83	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		191,102.95
	1. State - Guaranteed Tax Base Aid	(V-L1)	186,101.85	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	5,001.10	
M.	**Subtotal of BASE Budget Revenue	(V-M)		571,222.35

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		53,928.88
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		53,928.88

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		8.19
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		88.82
	1. District Property Tax Levy Mills	(V-U1)	88.82	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		97.01

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

45 Sanders

0809 Dixon Elem

Submit ID: 0809-95309613

01 General Fund

Adopted Budget	0001	625,151.23

Budget Uses

Expenditure Budget	0002	625,151.23
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	2,554.78
Direct State Aid	3110	245,833.91
Quality Educator	3111	78,837.72
At Risk Student	3112	9,865.97
Indian Education For All	3113	1,344.61
American Indian Achievement Gap	3114	7,470.00
State Special Education Allowable Cost Payment to Districts	3115	22,396.34
Data For Achievement	3116	1,287.37
State - Guaranteed Tax Base Aid	3120	186,101.85

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,138.87
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	9,389.83
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	5,001.10		
Over-BASE Levy	1110(c)	53,928.88		
District Tax Levy			1110	58,929.98
Total Estimated Revenues to Fund Adopted Budget			0004	625,151.23
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2026

45 Sanders

0809 Dixon Elem

Submit ID: 0809-95309613

10 Transportation Fund

Adopted Budget	0001	75,000.00

Budget Uses

Expenditure Budget	0002	75,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	43,916.04
Contingency	0006	4,391.60
Over-Schedule	0011	26,692.36
Fund Balance for Budget	TFS48	15,912.26
Operating Reserve	0961	15,000.00
Unreserved Fund Balance Reappropriated	0970	912.26

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	12,076.91
State - On-Schedule Transportation Reimbursement	3210	36,230.73
District Tax Levy	1110	25,780.10
District Mills	999	42.46
Total Estimated Revenues to Fund Adopted Budget	0004	75,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2026

45 Sanders

0809 Dixon Elem

Submit ID: 0809-95309613

13 Tuition Fund

Adopted Budget	0001	5,000.00

Budget Uses

Expenditure Budget	0002	5,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,094.03
Unreserved Fund Balance Reappropriated	0970	4,094.03

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	905.97
District Mills	999	1.49
Total Estimated Revenues to Fund Adopted Budget	0004	5,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	135,000.00

Budget Uses

Expenditure Budget	0002	135,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	26,763.09
Operating Reserve	0961	26,763.09
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	135,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	135,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	3,000.00

Budget Uses

Expenditure Budget	0002	3,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	516.24
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	516.24

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,483.76
District Mills	999	4.09
Total Estimated Revenues to Fund Adopted Budget	0004	3,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	491.25

Budget Uses

Expenditure Budget	0002	491.25
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	490.25
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	491.25
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

45 Sanders

0809 Dixon Elem

Submit ID: 0809-95309613

29 Flexibility Fund

Adopted Budget	0001	11,438.47

Budget Uses

Expenditure Budget	0002	11,438.47
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	11,438.47
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	11,438.47

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	11,438.47
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

45 Sanders

0809 Dixon Elem

Submit ID: 0809-95309613

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

45 Sanders

0809 Dixon Elem

Submit ID: 0809-95309613

61 Building Reserve Fund

Adopted Budget		0001	36,008.27

Budget Uses

Expenditure Budget		0002	36,008.27
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	5,649.07
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	5,649.07
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	24,287.36
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	6,071.84	
District Tax Levy		1110	6,071.84
District Mills		999	10.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	10.00
Total Estimated Revenues to Fund Adopted Budget		0004	36,008.27

Budget Report
FY 2026

36 Phillips

0648 Dodson K-12

Submit ID: 0648-54708643

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 64	* 29	1,607,496

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Mary Nordlund

(Signature) (Date)

Chairperson, School Trustees: Iris Kill Eagle

(Signature) (Date)

County Superintendent: Darlene Kolczak

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

36 Phillips

0648 Dodson K-12

Submit ID: 0648-54708643

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,339,708.02	134,718.19	10%	10.06%	7,832.58	1,121,373.99	210,501.45	130.92
10 Transportation	148,000.00	29,600.00	20%	20.00%	41,624.19	45,786.60	60,589.21	37.69
11 Bus Depreciation Reserve	166,733.16	0.00	N/A	0.00%	134,998.16	0.00	31,735.00	19.74
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	225,000.00	45,000.00	20%	20.00%	9,406.83	215,593.17		
17 Adult Education	25,269.38	0.00	35%	0.00%	25,269.38	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,339.81	0.00	N/A	0.00%	328.22	1,011.59	0.00	0.00
29 Flexibility	5,304.38	0.00	N/A	0.00%	5,304.38	0.00	0.00	0.00
61 Building Reserve	443.43	0.00	N/A	0.00%	443.43	0.00	0.00	0.00
Total of All Funds	1,911,798.18	209,318.19			225,207.17	1,383,765.35	302,825.66	188.35

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

Budget Report
FY 2026

36 Phillips

0648 Dodson K-12

Submit ID: 0648-54708643

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	DODSON K-6	45 *
M1	DODSON 7-8	19 *
H1	DODSON HS 9-12	29 *

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

A.	Direct State Aid	(I-A)	553,228.88
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	136,074.51
D.	At Risk Student	(I-D)	9,855.04
E.	Indian Education For All	(I-E)	2,359.41
F.	American Indian Achievement Gap	(I-F)	16,932.00
G.	Data For Achievement	(I-G)	2,258.97
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	13,742.40
I.	State Special Education Related-Services Payment To Coop	(I-I)	4,580.52
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	7,708.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	14,761.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	96
B.	BASE Budget Limit	(II-B)	1,100,362.87
C.	Maximum Budget Limit	(II-C)	1,360,981.36
D.	Over-BASE Levy As Submitted on Budget	(II-D)	161,037.72
E.	Adopted Budget	(II-E)	1,261,400.59

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	86%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,178,670.30
H.	Maximum Budget Limit	(II-H)	1,434,628.55
I.	Highest Budget Without a Vote	(II-I)	1,339,708.02
J.	Highest Budget	(II-J)	1,434,628.55
K.	Highest Voted Amount	(II-K)	94,920.53
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,339,708.02

Budget Report
FY 2026
36 Phillips

0648 Dodson K-12

Submit ID: 0648-54708643

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

A.	Operating Reserve (961)	(III-A)		133,970.80
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		747.39
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	747.39	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		7,832.58
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	7,832.58	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		142,550.77

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	9,652.40	4,090.00	13,742.40
B.	Special Education RSBG to Coop	3,217.27	1,363.25	4,580.52
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	5,147.87	2,181.30	7,329.17

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	182,198.00	364,401.00	546,599.00
F.	100% Of Per Student Entitlement	450,059.50	240,990.00	691,049.50
		632,257.50	605,391.00	1,237,648.50
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	223,186.90	213,703.02	436,889.92
H.	Special Education in BASE@40%	5,147.87	2,181.30	7,329.17
I.	Subsidized BASE Amount	228,334.77	215,884.32	444,219.09
J.	Subsidized BASE Ratio	51%	49%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,339,708.02
1.	BASE Budget Limit	(V-A1)	1,178,670.30	
2.	Over-BASE Budget	(V-A2)	161,037.72	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		553,228.88
1.	Direct State Aid Paid By State	(V-B1)	553,228.88	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		136,074.51
D.	At Risk Student	(V-D)		9,855.04
E.	Indian Education For All	(V-E)		2,359.41
F.	American Indian Achievement Gap	(V-F)		16,932.00
G.	Data For Achievement	(V-G)		2,258.97

H.	Special Education Allowable Cost Payment	(V-H)		13,742.40
I.	Remaining Fund Balance Available	(V-I)		7,832.58
J.	Non-Levy Revenue and Funding Sources	(V-J)		10,000.00
	1. Actual Non-Levy Revenue	(V-J1)	0.00	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	10,000.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		426,386.51
	1. State - Guaranteed Tax Base Aid	(V-L1)	376,922.78	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	49,463.73	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,178,670.30

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		161,037.72
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		161,037.72

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		20.72
T.	BASE Mills - High School	(V-T)		10.02
U.	Over-BASE Mills	(V-U)		100.18
	1. District Property Tax Levy Mills	(V-U1)	100.18	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		130.92

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
36 Phillips

0648 Dodson K-12

Submit ID: 0648-54708643

01 General Fund

Adopted Budget	0001	1,339,708.02

Budget Uses

Expenditure Budget	0002	1,339,708.02
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	7,832.58
Direct State Aid	3110	553,228.88
Quality Educator	3111	136,074.51
At Risk Student	3112	9,855.04
Indian Education For All	3113	2,359.41
American Indian Achievement Gap	3114	16,932.00
State Special Education Allowable Cost Payment to Districts	3115	13,742.40
Data For Achievement	3116	2,258.97
State - Guaranteed Tax Base Aid	3120	376,922.78

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	10,000.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	49,463.73		
Over-BASE Levy	1110(c)	161,037.72		
District Tax Levy			1110	210,501.45
Total Estimated Revenues to Fund Adopted Budget			0004	1,339,708.02
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	148,000.00

Budget Uses

Expenditure Budget	0002	148,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	41,624.19
Contingency	0006	4,162.42
Over-Schedule	0011	102,213.39
Fund Balance for Budget	TFS48	71,224.19
Operating Reserve	0961	29,600.00
Unreserved Fund Balance Reappropriated	0970	41,624.19

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	11,446.65
State - On-Schedule Transportation Reimbursement	3210	34,339.95
District Tax Levy	1110	60,589.21
District Mills	999	37.69
Total Estimated Revenues to Fund Adopted Budget	0004	148,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	166,733.16

Budget Uses

Expenditure Budget	0002	166,733.16
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	134,998.16
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	134,998.16
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	31,735.00
District Mills	999	19.74
Total Estimated Revenues to Fund Adopted Budget	0004	166,733.16

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2020 Thomas C2 School Bus-60 Passenger	2025	97,400.00	0.00	19,480.00	9,740.00
2020 Chevrolet express bus, 30 passenger, gas	2021	58,500.00	35,100.00	11,700.00	5,850.00
2020 Freightliner M2, 52 passenger, ultra coach liner se	2021	250,375.00	150,224.50	50,075.00	8,000.00
2021 ICCE 42 passenger, b:67, cummins diesel bus	2021	81,456.00	48,873.00	16,291.20	8,145.00
Total					31,735.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
36 Phillips

0648 Dodson K-12

Submit ID: 0648-54708643

14 Retirement Fund

Adopted Budget	0001	225,000.00

Budget Uses

Expenditure Budget	0002	225,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	54,406.83
Operating Reserve	0961	45,000.00
Unreserved Fund Balance Reappropriated	0970	9,406.83

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	215,593.17
Total Estimated Revenues to Fund Adopted Budget	0004	225,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	25,269.38

Budget Uses

Expenditure Budget	0002	25,269.38
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	25,269.38
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	25,269.38

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	25,269.38
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,339.81

Budget Uses

Expenditure Budget	0002	1,339.81
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	328.22
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	328.22
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,011.59
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,339.81
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	5,304.38

Budget Uses

Expenditure Budget	0002	5,304.38
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,304.38
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,304.38

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,304.38
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

36 Phillips

0648 Dodson K-12

Submit ID: 0648-54708643

61 Building Reserve Fund

Adopted Budget	0001	443.43

Budget Uses

Expenditure Budget	0002	443.43
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	443.43
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	443.43
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	443.43

Budget Report
FY 2026

20 Granite

0419 Drummond Elem

Submit ID: 0419-42654776

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 121	N/A	5,947,876

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Toby Wetsch

(Signature) (Date)

Chairperson, School Trustees: Garrett Lacy

(Signature) (Date)

County Superintendent: Ashley Todd

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026
20 Granite
0419 Drummond Elem

Submit ID: 0419-42654776

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,114,603.51	212,445.91	10%	19.06%	0.00	881,630.11	232,973.40	39.16
10 Transportation	94,408.00	15,209.01	20%	16.11%	0.00	38,799.40	55,608.60	9.35
11 Bus Depreciation Reserve	49,310.17	0.00	N/A	0.00%	36,810.17	0.00	12,500.00	2.10
13 Tuition	29,877.55		N/A		12,178.83	0.00	17,698.72	2.98
14 Retirement	157,064.02	31,412.80	20%	20.00%	11,155.38	145,908.64		
17 Adult Education	5,031.62	0.00	35%	0.00%	5,031.62	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	2,997.39	0.00	N/A	0.00%	2,187.24	810.15	0.00	0.00
29 Flexibility	6,856.91	0.00	N/A	0.00%	6,856.91	0.00	0.00	0.00
61 Building Reserve	105,341.85	0.00	N/A	0.00%	51,426.85	42,627.16	11,287.84	1.90
Total of All Funds	1,565,491.02	259,067.72			125,647.00	1,109,775.46	330,068.56	55.49

50 Debt Service Tax Jurisdiction								
#11	0.00	0.00	20-9-438	0.00%	120.44	0.00	0.00	0.00

Budget Report
FY 2026

20 Granite

0419 Drummond Elem

Submit ID: 0419-42654776

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	DRUMMOND K-6	90 *
M1	DRUMMOND 7-8	31 *

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

A.	Direct State Aid	(I-A)	457,563.28
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	85,821.14
D.	At Risk Student	(I-D)	4,508.27
E.	Indian Education For All	(I-E)	1,938.10
F.	American Indian Achievement Gap	(I-F)	1,245.00
G.	Data For Achievement	(I-G)	2,939.09
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	18,650.40
I.	State Special Education Related-Services Payment To Coop	(I-I)	6,216.42
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	8,942.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	121
B.	BASE Budget Limit	(II-B)	891,749.73
C.	Maximum Budget Limit	(II-C)	1,108,357.48
D.	Over-BASE Levy As Submitted on Budget	(II-D)	170,649.58
E.	Adopted Budget	(II-E)	1,062,399.31

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	943,953.93
H.	Maximum Budget Limit	(II-H)	1,178,610.76
I.	Highest Budget Without a Vote	(II-I)	1,114,603.51
J.	Highest Budget	(II-J)	1,178,610.76
K.	Highest Voted Amount	(II-K)	64,007.25
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,114,603.51

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

A.	Operating Reserve (961)	(III-A)		111,460.35
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		100,985.56
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	100,985.56	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		212,445.91

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,114,603.51
	1. BASE Budget Limit	(V-A1)	943,953.93	
	2. Over-BASE Budget	(V-A2)	170,649.58	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		457,563.28
	1. Direct State Aid Paid By State	(V-B1)	457,563.28	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		85,821.14
D.	At Risk Student	(V-D)		4,508.27
E.	Indian Education For All	(V-E)		1,938.10
F.	American Indian Achievement Gap	(V-F)		1,245.00
G.	Data For Achievement	(V-G)		2,939.09
H.	Special Education Allowable Cost Payment	(V-H)		18,650.40
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		98,112.47
	1. Actual Non-Levy Revenue	(V-J1)	20,112.70	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	77,999.77	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		273,176.18
	1. State - Guaranteed Tax Base Aid	(V-L1)	210,852.36	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	62,323.82	
M.	**Subtotal of BASE Budget Revenue	(V-M)		943,953.93

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		170,649.58
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		170,649.58

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		10.47
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		28.69
	1. District Property Tax Levy Mills	(V-U1)	28.69	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		39.16

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
20 Granite
0419 Drummond Elem

Submit ID: 0419-42654776

01 General Fund

Adopted Budget	0001	1,114,603.51

Budget Uses

Expenditure Budget	0002	1,114,603.51
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	457,563.28
Quality Educator	3111	85,821.14
At Risk Student	3112	4,508.27
Indian Education For All	3113	1,938.10
American Indian Achievement Gap	3114	1,245.00
State Special Education Allowable Cost Payment to Districts	3115	18,650.40
Data For Achievement	3116	2,939.09
State - Guaranteed Tax Base Aid	3120	210,852.36

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	20,112.70
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	77,999.77
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	62,323.82		
Over-BASE Levy	1110(c)	170,649.58		
District Tax Levy			1110	232,973.40
Total Estimated Revenues to Fund Adopted Budget			0004	1,114,603.51
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	94,408.00

Budget Uses

Expenditure Budget	0002	94,408.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	35,272.16
Contingency	0006	3,527.22
Over-Schedule	0011	55,608.62
Fund Balance for Budget	TFS48	15,209.01
Operating Reserve	0961	15,209.01
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	9,699.85
State - On-Schedule Transportation Reimbursement	3210	29,099.55
District Tax Levy	1110	55,608.60
District Mills	999	9.35
Total Estimated Revenues to Fund Adopted Budget	0004	94,408.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	49,310.17

Budget Uses

Expenditure Budget	0002	49,310.17
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	36,810.17
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	36,810.17
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	12,500.00
District Mills	999	2.10
Total Estimated Revenues to Fund Adopted Budget	0004	49,310.17

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2020 Thomas Activity Bus	2022	62,500.00	37,500.00	12,500.00	12,500.00
Total					12,500.00

Budget Report
FY 2026
20 Granite
0419 Drummond Elem

Submit ID: 0419-42654776

13 Tuition Fund

Adopted Budget	0001	29,877.55

Budget Uses

Expenditure Budget	0002	29,877.55
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	12,178.83
Unreserved Fund Balance Reappropriated	0970	12,178.83

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	17,698.72
District Mills	999	2.98
Total Estimated Revenues to Fund Adopted Budget	0004	29,877.55
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	157,064.02

Budget Uses

Expenditure Budget	0002	157,064.02
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	42,568.18
Operating Reserve	0961	31,412.80
Unreserved Fund Balance Reappropriated	0970	11,155.38

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	145,908.64
Total Estimated Revenues to Fund Adopted Budget	0004	157,064.02
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	5,031.62

Budget Uses

Expenditure Budget	0002	5,031.62
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,031.62
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,031.62

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,031.62
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	2,997.39

Budget Uses

Expenditure Budget	0002	2,997.39
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,187.24
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,187.24
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	810.15
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,997.39
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	6,856.91

Budget Uses

Expenditure Budget	0002	6,856.91
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,856.91
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,856.91

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,856.91
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
20 Granite

0419 Drummond Elem

Submit ID: 0419-42654776

50 Debt Service Fund
#11

Taxable Value		5,947,876.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	120.44
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	120.44
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	120.44

Budget Report
FY 2026
20 Granite

0419 Drummond Elem

Submit ID: 0419-42654776

61 Building Reserve Fund

Adopted Budget		0001	105,341.85

Budget Uses

Expenditure Budget		0002	53,915.00
Add To Fund Balance		0003	51,426.85
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	51,426.85
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	51,426.85
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	42,627.16
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	11,287.84	
District Tax Levy		1110	11,287.84
District Mills		999	1.90
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.90
Total Estimated Revenues to Fund Adopted Budget		0004	105,341.85

Budget Report
FY 2026

20 Granite

0420 Drummond H S

Submit ID: 0420-46921419

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	71	7,146,881

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Toby Wetsch

(Signature) (Date)

Chairperson, School Trustees: Garrett Lacy

(Signature) (Date)

County Superintendent: Ashley Todd

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

20 Granite

0420 Drummond H S

Submit ID: 0420-46921419

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,025,588.14	193,123.48	10%	18.83%	9,166.96	782,680.54	233,740.64	32.70
10 Transportation	95,408.00	15,355.94	20%	16.10%	0.00	38,799.40	56,608.60	7.92
11 Bus Depreciation Reserve	49,285.25	0.00	N/A	0.00%	36,785.25	0.00	12,500.00	1.75
13 Tuition	47,587.40		N/A		306.26	0.00	47,281.14	6.62
14 Retirement	120,617.68	22,919.67	20%	19.00%	0.00	120,617.68		
17 Adult Education	4,741.14	0.00	35%	0.00%	4,741.14	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	3,044.08	0.00	N/A	0.00%	2,318.34	725.74	0.00	0.00
29 Flexibility	51,024.92	0.00	N/A	0.00%	41,741.41	9,283.51	0.00	0.00
61 Building Reserve	84,998.71	0.00	N/A	0.00%	36,603.71	38,716.00	9,679.00	1.35
Total of All Funds	1,482,295.32	231,399.09			131,663.07	990,822.87	359,809.38	50.34

50 Debt Service Tax Jurisdiction								
2	0.00	0.00	20-9-438	0.00%	446.46	0.00	0.00	0.00

Budget Report
FY 2026

20 Granite

0420 Drummond H S

Submit ID: 0420-46921419

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 DRUMMOND HS 9-12 71 *

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

A.	Direct State Aid	(I-A)	426,288.48
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	59,521.72
D.	At Risk Student	(I-D)	2,283.97
E.	Indian Education For All	(I-E)	1,081.50
F.	American Indian Achievement Gap	(I-F)	498.00
G.	Data For Achievement	(I-G)	1,724.59
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	11,452.00
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,817.10
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	17,807.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	73
B.	BASE Budget Limit	(II-B)	808,544.75
C.	Maximum Budget Limit	(II-C)	1,002,345.08
D.	Over-BASE Levy As Submitted on Budget	(II-D)	179,986.32
E.	Adopted Budget	(II-E)	988,531.07

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	845,601.82
H.	Maximum Budget Limit	(II-H)	1,055,116.77
I.	Highest Budget Without a Vote	(II-I)	1,025,588.14
J.	Highest Budget	(II-J)	1,055,116.77
K.	Highest Voted Amount	(II-K)	29,528.63
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,025,588.14

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

A.	Operating Reserve (961)	(III-A)		102,558.81
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		90,564.67
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	90,564.67	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		9,166.96
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	9,166.96	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		202,290.44

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,025,588.14
1.	BASE Budget Limit	(V-A1)	845,601.82	
2.	Over-BASE Budget	(V-A2)	179,986.32	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		426,288.48
1.	Direct State Aid Paid By State	(V-B1)	426,288.48	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		59,521.72
D.	At Risk Student	(V-D)		2,283.97
E.	Indian Education For All	(V-E)		1,081.50
F.	American Indian Achievement Gap	(V-F)		498.00
G.	Data For Achievement	(V-G)		1,724.59
H.	Special Education Allowable Cost Payment	(V-H)		11,452.00
I.	Remaining Fund Balance Available	(V-I)		9,166.96
J.	Non-Levy Revenue and Funding Sources	(V-J)		55,284.01
1.	Actual Non-Levy Revenue	(V-J1)	18,866.04	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	36,417.97	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		278,300.59
1.	State - Guaranteed Tax Base Aid	(V-L1)	224,546.27	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	53,754.32	
M.	**Subtotal of BASE Budget Revenue	(V-M)		845,601.82

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		179,986.32
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		179,986.32

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		7.52
U.	Over-BASE Mills	(V-U)		25.18
	1. District Property Tax Levy Mills	(V-U1)	25.18	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		32.70

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
20 Granite
0420 Drummond H S

Submit ID: 0420-46921419

01 General Fund

Adopted Budget	0001	1,025,588.14

Budget Uses

Expenditure Budget	0002	1,025,588.14
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	9,166.96
Direct State Aid	3110	426,288.48
Quality Educator	3111	59,521.72
At Risk Student	3112	2,283.97
Indian Education For All	3113	1,081.50
American Indian Achievement Gap	3114	498.00
State Special Education Allowable Cost Payment to Districts	3115	11,452.00
Data For Achievement	3116	1,724.59
State - Guaranteed Tax Base Aid	3120	224,546.27

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	18,866.04
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	36,417.97
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	53,754.32		
Over-BASE Levy	1110(c)	179,986.32		
District Tax Levy			1110	233,740.64
Total Estimated Revenues to Fund Adopted Budget			0004	1,025,588.14
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	95,408.00

Budget Uses

Expenditure Budget	0002	95,408.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	35,272.16
Contingency	0006	3,527.22
Over-Schedule	0011	56,608.62
Fund Balance for Budget	TFS48	15,355.94
Operating Reserve	0961	15,355.94
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	9,699.85
State - On-Schedule Transportation Reimbursement	3210	29,099.55
District Tax Levy	1110	56,608.60
District Mills	999	7.92
Total Estimated Revenues to Fund Adopted Budget	0004	95,408.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	49,285.25

Budget Uses

Expenditure Budget	0002	49,285.25
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	36,785.25
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	36,785.25
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	12,500.00
District Mills	999	1.75
Total Estimated Revenues to Fund Adopted Budget	0004	49,285.25

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2020 Thomas Activity Bus	2022	62,500.00	37,500.00	12,500.00	12,500.00
Total					12,500.00

Budget Report
FY 2026
20 Granite
0420 Drummond H S

Submit ID: 0420-46921419

13 Tuition Fund

Adopted Budget	0001	47,587.40

Budget Uses

Expenditure Budget	0002	47,587.40
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	306.26
Unreserved Fund Balance Reappropriated	0970	306.26

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	47,281.14
District Mills	999	6.62
Total Estimated Revenues to Fund Adopted Budget	0004	47,587.40
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	120,617.68

Budget Uses

Expenditure Budget	0002	120,617.68
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	22,919.67
Operating Reserve	0961	22,919.67
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	120,617.68
Total Estimated Revenues to Fund Adopted Budget	0004	120,617.68
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
20 Granite

0420 Drummond H S

Submit ID: 0420-46921419

17 Adult Education Fund

Adopted Budget	0001	4,741.14

Budget Uses

Expenditure Budget	0002	4,741.14
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,741.14
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,741.14

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,741.14
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	3,044.08

Budget Uses

Expenditure Budget	0002	3,044.08
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,318.34
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,318.34
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	725.74
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,044.08
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	51,024.92

Budget Uses

Expenditure Budget	0002	51,024.92
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	41,741.41
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	41,741.41

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	9,283.51
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	51,024.92
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

20 Granite

0420 Drummond H S

Submit ID: 0420-46921419

50 Debt Service Fund

2

Taxable Value		7,146,881.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	446.46
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	446.46
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	446.46

Budget Report
FY 2026
20 Granite

0420 Drummond H S

Submit ID: 0420-46921419

61 Building Reserve Fund

Adopted Budget		0001	84,998.71

Budget Uses

Expenditure Budget		0002	48,395.00
Add To Fund Balance		0003	36,603.71
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	36,603.71
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	36,603.71
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	38,716.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	9,679.00	
District Tax Levy		1110	9,679.00
District Mills		999	1.35
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.35
Total Estimated Revenues to Fund Adopted Budget		0004	84,998.71

Budget Report
FY 2026

37 Pondera

0671 Dupuyer Elem

Submit ID: 0671-65759590

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	49	N/A	1,051,911

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Angela Munroe

(Signature) (Date)

Chairperson, School Trustees: Kevin Thomas

(Signature) (Date)

County Superintendent: Shaunna Graham

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026
37 Pondera
0671 Dupuyer Elem

Submit ID: 0671-65759590

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	381,131.17	24,460.59	10%	6.42%	0.00	334,243.86	46,887.31	44.60
10 Transportation	0.00	0.00	20%	0.00%	0.00	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	7,000.00		N/A		0.00	0.00	7,000.00	6.65
14 Retirement	42,000.00	7,038.41	20%	16.76%	0.00	42,000.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,035.55	0.00	N/A	0.00%	726.80	308.75	0.00	0.00
29 Flexibility	33,546.77	0.00	N/A	0.00%	33,546.77	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	464,713.49	31,499.00			34,273.57	376,552.61	53,887.31	51.25

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

Budget Report
FY 2026

37 Pondera

0671 Dupuyer Elem

Submit ID: 0671-65759590

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 DUPUYER K-8 49

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

A.	Direct State Aid	(I-A)	169,323.96
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	39,343.20
D.	At Risk Student	(I-D)	2,639.29
E.	Indian Education For All	(I-E)	1,243.13
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	1,190.21
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	8,016.40
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,671.97
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	4,562.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	49
B.	BASE Budget Limit	(II-B)	319,329.76
C.	Maximum Budget Limit	(II-C)	396,515.78
D.	Over-BASE Levy As Submitted on Budget	(II-D)	21,382.95
E.	Adopted Budget	(II-E)	340,712.71

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	359,748.22
H.	Maximum Budget Limit	(II-H)	439,249.31
I.	Highest Budget Without a Vote	(II-I)	381,131.17
J.	Highest Budget	(II-J)	439,249.31
K.	Highest Voted Amount	(II-K)	58,118.14
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	381,131.17

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

A.	Operating Reserve (961)	(III-A)		24,460.59
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		24,460.59

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		381,131.17
1.	BASE Budget Limit	(V-A1)	359,748.22	
2.	Over-BASE Budget	(V-A2)	21,382.95	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		169,323.96
1.	Direct State Aid Paid By State	(V-B1)	169,323.96	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		39,343.20
D.	At Risk Student	(V-D)		2,639.29
E.	Indian Education For All	(V-E)		1,243.13
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		1,190.21
H.	Special Education Allowable Cost Payment	(V-H)		8,016.40
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,767.93
1.	Actual Non-Levy Revenue	(V-J1)	1,767.93	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		136,224.10
1.	State - Guaranteed Tax Base Aid	(V-L1)	110,719.74	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	25,504.36	
M.	**Subtotal of BASE Budget Revenue	(V-M)		359,748.22

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		21,382.95
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		21,382.95

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		24.27
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		20.33
	1. District Property Tax Levy Mills	(V-U1)	20.33	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		44.60

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
37 Pondera

0671 Dupuyer Elem

Submit ID: 0671-65759590

01 General Fund

Adopted Budget	0001	381,131.17

Budget Uses

Expenditure Budget	0002	381,131.17
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	169,323.96
Quality Educator	3111	39,343.20
At Risk Student	3112	2,639.29
Indian Education For All	3113	1,243.13
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	8,016.40
Data For Achievement	3116	1,190.21
State - Guaranteed Tax Base Aid	3120	110,719.74

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	775.39
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	992.54
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	25,504.36		
Over-BASE Levy	1110(c)	21,382.95		
District Tax Levy			1110	46,887.31
Total Estimated Revenues to Fund Adopted Budget			0004	381,131.17
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	7,000.00

Budget Uses

Expenditure Budget	0002	7,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	7,000.00
District Mills	999	6.65
Total Estimated Revenues to Fund Adopted Budget	0004	7,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
37 Pondera

0671 Dupuyer Elem

Submit ID: 0671-65759590

14 Retirement Fund

Adopted Budget	0001	42,000.00

Budget Uses

Expenditure Budget	0002	42,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,038.41
Operating Reserve	0961	7,038.41
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	42,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	42,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
37 Pondera

0671 Dupuyer Elem

Submit ID: 0671-65759590

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,035.55

Budget Uses

Expenditure Budget	0002	1,035.55
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	726.80
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	726.80
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	308.75
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,035.55
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	33,546.77

Budget Uses

Expenditure Budget	0002	33,546.77
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	33,546.77
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	33,546.77

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	33,546.77
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

37 Pondera

0671 Dupuyer Elem

Submit ID: 0671-65759590

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2026

50 Teton

Submit ID: 1235-53424102

1235 Dutton/Brady K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 88	* 30	9,040,663

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

Joint District Distribution:

(Used for county calculations)

Located - 50 Teton	59	24	5,222,589
Non-located - 37 Pondera	29	6	3,818,074

The final budget is approved as set forth in this document.

Certification

District Clerk: Esther Clark

(Signature) (Date)

Chairperson, School Trustees: Leigh Greyn

(Signature) (Date)

County Superintendent: Brook Durocher

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

50 Teton

Submit ID: 1235-53424102

1235 Dutton/Brady K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,780,820.43	181,944.54	10%	10.22%	0.00	1,057,363.94	723,456.49	80.03
10 Transportation	210,000.00	42,000.00	20%	20.00%	91,881.04	35,881.67	82,237.29	9.10
11 Bus Depreciation Reserve	361,262.75	0.00	N/A	0.00%	276,265.75	15,000.00	69,997.00	7.74
13 Tuition	80,000.00		N/A		0.00	0.00	80,000.00	8.85
14 Retirement	240,000.00	48,000.00	20%	20.00%	49,701.66	190,298.34		
17 Adult Education	29,000.00	0.00	35%	0.00%	24,974.02	0.00	4,025.98	0.45
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	21,991.00	0.00	N/A	0.00%	20,837.65	1,153.35	0.00	0.00
29 Flexibility	70,949.90	0.00	N/A	0.00%	62,049.90	8,900.00	0.00	0.00
61 Building Reserve	146,029.15	0.00	N/A	0.00%	50,734.15	74,134.39	21,160.61	2.34
Total of All Funds	2,940,053.23	271,944.54			576,444.17	1,382,731.69	980,877.37	108.51

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

Budget Report
FY 2026

50 Teton

Submit ID: 1235-53424102

1235 Dutton/Brady K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	DUTTON/BRADY K-6	54 *
E3	MIDWAY COLONY K-8	18 *
M1	DUTTON/BRADY 7-8	16 *
H1	DUTTON/BRADY 9-12	30 *

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

A.	Direct State Aid	(I-A)	651,292.72
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	138,041.67
D.	At Risk Student	(I-D)	8,725.02
E.	Indian Education For All	(I-E)	2,993.66
F.	American Indian Achievement Gap	(I-F)	249.00
G.	Data For Achievement	(I-G)	2,866.22
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	16,523.60
I.	State Special Education Related-Services Payment To Coop	(I-I)	5,507.53
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	5,261.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	8,431.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	133
B.	BASE Budget Limit	(II-B)	1,328,834.82
C.	Maximum Budget Limit	(II-C)	1,645,675.72
D.	Over-BASE Levy As Submitted on Budget	(II-D)	429,291.40
E.	Adopted Budget	(II-E)	1,758,126.22

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,343,836.18
H.	Maximum Budget Limit	(II-H)	1,653,736.08
I.	Highest Budget Without a Vote	(II-I)	1,780,820.43
J.	Highest Budget	(II-J)	1,829,550.15
K.	Highest Voted Amount	(II-K)	48,729.72
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,780,820.43

Budget Report
FY 2026

50 Teton

Submit ID: 1235-53424102

1235 Dutton/Brady K-12 Schools

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

A.	Operating Reserve (961)	(III-A)		178,082.04
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		3,862.50
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	3,862.50	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		181,944.54

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	12,270.00	4,253.60	16,523.60
B.	Special Education RSBG to Coop	4,089.75	1,417.78	5,507.53
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	6,543.90	2,268.55	8,812.45

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	242,930.00	364,401.00	607,331.00
F.	100% Of Per Student Entitlement	600,407.20	249,292.50	849,699.70
		843,337.20	613,693.50	1,457,030.70
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	297,698.03	216,633.81	514,331.84
H.	Special Education in BASE@40%	6,543.90	2,268.55	8,812.45
I.	Subsidized BASE Amount	304,241.93	218,902.36	523,144.29
J.	Subsidized BASE Ratio	58%	42%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,780,820.43
1.	BASE Budget Limit	(V-A1)	1,343,836.18	
2.	Over-BASE Budget	(V-A2)	436,984.25	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		651,292.72
1.	Direct State Aid Paid By State	(V-B1)	651,292.72	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		138,041.67
D.	At Risk Student	(V-D)		8,725.02
E.	Indian Education For All	(V-E)		2,993.66
F.	American Indian Achievement Gap	(V-F)		249.00
G.	Data For Achievement	(V-G)		2,866.22

H.	Special Education Allowable Cost Payment	(V-H)		16,523.60
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		21,225.10
	1. Actual Non-Levy Revenue	(V-J1)	5,255.97	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	15,969.13	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		501,919.19
	1. State - Guaranteed Tax Base Aid	(V-L1)	215,446.95	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	286,472.24	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,343,836.18

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		436,984.25
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		436,984.25

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		19.98
T.	BASE Mills - High School	(V-T)		11.71
U.	Over-BASE Mills	(V-U)		48.34
	1. District Property Tax Levy Mills	(V-U1)	48.34	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		80.03

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

50 Teton

Submit ID: 1235-53424102

1235 Dutton/Brady K-12 Schools

01 General Fund

Adopted Budget	0001	1,780,820.43

Budget Uses

Expenditure Budget	0002	1,780,820.43
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	651,292.72
Quality Educator	3111	138,041.67
At Risk Student	3112	8,725.02
Indian Education For All	3113	2,993.66
American Indian Achievement Gap	3114	249.00
State Special Education Allowable Cost Payment to Districts	3115	16,523.60
Data For Achievement	3116	2,866.22
State - Guaranteed Tax Base Aid	3120	215,446.95

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	5,255.97
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	15,969.13
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	286,472.24		
Over-BASE Levy	1110(c)	436,984.25		
District Tax Levy			1110	723,456.49
Total Estimated Revenues to Fund Adopted Budget			0004	1,780,820.43
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	210,000.00

Budget Uses

Expenditure Budget	0002	210,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	29,437.87
Contingency	0006	2,943.79
Over-Schedule	0011	177,618.34
Fund Balance for Budget	TFS48	133,881.04
Operating Reserve	0961	42,000.00
Unreserved Fund Balance Reappropriated	0970	91,881.04

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	3,500.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	8,095.41
State - On-Schedule Transportation Reimbursement	3210	24,286.26
District Tax Levy	1110	82,237.29
District Mills	999	9.10
Total Estimated Revenues to Fund Adopted Budget	0004	210,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

50 Teton

Submit ID: 1235-53424102

1235 Dutton/Brady K-12 Schools

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	361,262.75

Budget Uses

Expenditure Budget	0002	361,262.75
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	276,265.75
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	276,265.75
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	15,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	69,997.00
District Mills	999	7.74
Total Estimated Revenues to Fund Adopted Budget	0004	361,262.75

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2025 Ford Expedition	2025	72,645.00	0.00	14,529.00	0.00
2022 Ford Expedition	2024	72,500.00	14,500.00	14,500.00	14,500.00
2017 Davey Coach	2020	169,995.00	65,999.00	33,999.00	33,999.00
2017 TRAVERSE	2020	23,490.00	14,443.00	4,698.00	4,698.00
2019 BlueBird Gas Bus 4	2018	84,000.00	84,000.00	16,800.00	16,800.00
2592 Bus 3	2016	84,329.00	126,493.50	N/A	NA
0192 Bus 10	2011	84,800.00	127,200.00	N/A	NA
Base in elem office	1999	591.00	886.50	N/A	NA
Total					69,997.00

Budget Report
FY 2026
50 Teton

Submit ID: 1235-53424102

1235 Dutton/Brady K-12 Schools

13 Tuition Fund

Adopted Budget	0001	80,000.00

Budget Uses

Expenditure Budget	0002	80,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	80,000.00
District Mills	999	8.85
Total Estimated Revenues to Fund Adopted Budget	0004	80,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	240,000.00

Budget Uses

Expenditure Budget	0002	240,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	97,701.66
Operating Reserve	0961	48,000.00
Unreserved Fund Balance Reappropriated	0970	49,701.66

Estimated Funding Sources

Interest Earnings	1510	3,500.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	186,798.34
Total Estimated Revenues to Fund Adopted Budget	0004	240,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
50 Teton

Submit ID: 1235-53424102

1235 Dutton/Brady K-12 Schools

17 Adult Education Fund

Adopted Budget	0001	29,000.00

Budget Uses

Expenditure Budget	0002	29,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	24,974.02
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	24,974.02

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	4,025.98
District Mills	999	0.45
Total Estimated Revenues to Fund Adopted Budget	0004	29,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	21,991.00

Budget Uses

Expenditure Budget	0002	21,991.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	20,837.65
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	20,837.65
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,153.35
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	21,991.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	70,949.90

Budget Uses

Expenditure Budget	0002	70,949.90
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	62,049.90
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	62,049.90

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	5,000.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	3,900.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	70,949.90
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
50 Teton
1235 Dutton/Brady K-12 Schools

Submit ID: 1235-53424102

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

50 Teton

Submit ID: 1235-53424102

1235 Dutton/Brady K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	146,029.15

Budget Uses

Expenditure Budget		0002	146,029.15
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	50,734.15
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	50,734.15
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	74,134.39
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	21,160.61	
District Tax Levy		1110	21,160.61
District Mills		999	2.34
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.34
Total Estimated Revenues to Fund Adopted Budget		0004	146,029.15

Budget Report
FY 2026

18 Glacier

Submit ID: 0404-42100767

0404 East Glacier Park Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 55	N/A	2,199,919

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Lauren Gandurski

(Signature) (Date)

Chairperson, School Trustees: Brian Gallup

(Signature) (Date)

County Superintendent: Lester Johnson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

18 Glacier

Submit ID: 0404-42100767

0404 East Glacier Park Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	636,664.41	66,448.47	10%	10.44%	1,385.12	367,747.54	267,531.75	121.60
10 Transportation	6,717.27	1,343.45	20%	20.00%	5,339.57	1,377.70	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	10,000.00		N/A		3,410.34	0.00	6,589.66	3.00
14 Retirement	135,000.00	18,127.71	20%	13.43%	0.00	135,000.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	126,079.65	0.00	N/A	0.00%	104,994.53	360.12	20,725.00	9.42
29 Flexibility	66,041.62	0.00	N/A	0.00%	66,041.62	0.00	0.00	0.00
61 Building Reserve	365,696.62	0.00	N/A	0.00%	273,796.62	37,520.00	54,380.00	24.72
Total of All Funds	1,346,199.57	85,919.63			454,967.80	542,005.36	349,226.41	158.74

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

Budget Report
FY 2026

18 Glacier

Submit ID: 0404-42100767

0404 East Glacier Park Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 EAST GLACIER PARK K-8 55 *

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

A.	Direct State Aid	(I-A)	186,718.61
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	41,688.66
D.	At Risk Student	(I-D)	6,640.34
E.	Indian Education For All	(I-E)	1,395.35
F.	American Indian Achievement Gap	(I-F)	9,711.00
G.	Data For Achievement	(I-G)	1,335.95
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	16,880.49
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,562.91
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	4,468.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	60
B.	BASE Budget Limit	(II-B)	413,697.58
C.	Maximum Budget Limit	(II-C)	514,675.51
D.	Over-BASE Levy As Submitted on Budget	(II-D)	194,775.40
E.	Adopted Budget	(II-E)	608,472.98

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	419,601.15
H.	Maximum Budget Limit	(II-H)	514,810.19
I.	Highest Budget Without a Vote	(II-I)	614,376.55
J.	Highest Budget	(II-J)	636,664.41
K.	Highest Voted Amount	(II-K)	22,287.86
L.	Amount Approved on Ballot by Voters	(II-L)	22,290.77
M.	Adopted Budget	(II-M)	636,664.41

Budget Report
FY 2026

18 Glacier

Submit ID: 0404-42100767

0404 East Glacier Park Elem

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

A.	Operating Reserve (961)	(III-A)		63,666.44
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		2,782.03
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	2,782.03	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		1,385.12
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	1,385.12	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		67,833.59

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		636,664.41
	1. BASE Budget Limit	(V-A1)	419,601.15	
	2. Over-BASE Budget	(V-A2)	217,063.26	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		186,718.61
	1. Direct State Aid Paid By State	(V-B1)	186,718.61	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		41,688.66
D.	At Risk Student	(V-D)		6,640.34
E.	Indian Education For All	(V-E)		1,395.35
F.	American Indian Achievement Gap	(V-F)		9,711.00
G.	Data For Achievement	(V-G)		1,335.95
H.	Special Education Allowable Cost Payment	(V-H)		16,880.49
I.	Remaining Fund Balance Available	(V-I)		1,385.12
J.	Non-Levy Revenue and Funding Sources	(V-J)		925.90
	1. Actual Non-Levy Revenue	(V-J1)	925.90	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		152,919.73
	1. State - Guaranteed Tax Base Aid	(V-L1)	102,451.24	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	50,468.49	
M.	**Subtotal of BASE Budget Revenue	(V-M)		419,601.15

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		217,063.26
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		217,063.26

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		22.93
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		98.67
	1. District Property Tax Levy Mills	(V-U1)	98.67	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		121.60

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
18 Glacier
0404 East Glacier Park Elem

Submit ID: 0404-42100767

01 General Fund

Adopted Budget	0001	636,664.41

Budget Uses

Expenditure Budget	0002	636,664.41
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	1,385.12
Direct State Aid	3110	186,718.61
Quality Educator	3111	41,688.66
At Risk Student	3112	6,640.34
Indian Education For All	3113	1,395.35
American Indian Achievement Gap	3114	9,711.00
State Special Education Allowable Cost Payment to Districts	3115	16,880.49
Data For Achievement	3116	1,335.95
State - Guaranteed Tax Base Aid	3120	102,451.24

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	925.90
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	50,468.49		
Over-BASE Levy	1110(c)	217,063.26		
District Tax Levy			1110	267,531.75
Total Estimated Revenues to Fund Adopted Budget			0004	636,664.41
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2026

18 Glacier

Submit ID: 0404-42100767

0404 East Glacier Park Elem

10 Transportation Fund

Adopted Budget	0001	6,717.27

Budget Uses

Expenditure Budget	0002	6,717.27
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	2,097.90
Contingency	0006	209.79
Over-Schedule	0011	4,409.58
Fund Balance for Budget	TFS48	6,683.02
Operating Reserve	0961	1,343.45
Unreserved Fund Balance Reappropriated	0970	5,339.57

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	1,377.70
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,717.27
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2026

18 Glacier

Submit ID: 0404-42100767

0404 East Glacier Park Elem

13 Tuition Fund

Adopted Budget	0001	10,000.00

Budget Uses

Expenditure Budget	0002	10,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,410.34
Unreserved Fund Balance Reappropriated	0970	3,410.34

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	6,589.66
District Mills	999	3.00
Total Estimated Revenues to Fund Adopted Budget	0004	10,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	135,000.00

Budget Uses

Expenditure Budget	0002	135,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	18,127.71
Operating Reserve	0961	18,127.71
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	135,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	135,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

18 Glacier

Submit ID: 0404-42100767

0404 East Glacier Park Elem

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
18 Glacier

Submit ID: 0404-42100767

0404 East Glacier Park Elem

28 Technology Fund

Adopted Budget	0001	126,079.65

Budget Uses

Expenditure Budget	0002	126,079.65
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	104,994.53
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	104,994.53
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	360.12
District Tax Levy	1110	20,725.00
District Mills	999	9.42
Total Estimated Revenues to Fund Adopted Budget	0004	126,079.65
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

18 Glacier

Submit ID: 0404-42100767

0404 East Glacier Park Elem

29 Flexibility Fund

Adopted Budget	0001	66,041.62

Budget Uses

Expenditure Budget	0002	66,041.62
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	66,041.62
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	66,041.62

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	66,041.62
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

18 Glacier

Submit ID: 0404-42100767

0404 East Glacier Park Elem

61 Building Reserve Fund

Adopted Budget		0001	365,696.62

Budget Uses

Expenditure Budget		0002	365,696.62
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	273,796.62
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	273,796.62
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	37,520.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	45,000.00	
Building Reserve Permissive Levy	1110(b)	9,380.00	
District Tax Levy		1110	54,380.00
District Mills		999	24.72
Building Reserve Voted Mills		0134	20.46
Building Reserve Permissive Mills		0135	4.26
Total Estimated Revenues to Fund Adopted Budget		0004	365,696.62

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/06/2025	45,000.00	1	612	0.00	45,000.00	45,000.00
Total						45,000.00

Budget Report
FY 2026

25 Lewis & Clark

1240 East Helena K-12

Submit ID: 1240-71214407

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	1,429	*	648	27,830,196

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Jill Hoogerheide

(Signature) (Date)

Chairperson, School Trustees: Scott Walter

(Signature) (Date)

County Superintendent: Katrina Chaney

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

25 Lewis & Clark

1240 East Helena K-12

Submit ID: 1240-71214407

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	15,394,520.48	1,100,171.32	10%	7.15%	0.00	13,654,506.46	1,740,014.02	62.53
10 Transportation	895,000.00	134,250.00	20%	15.00%	139,034.70	266,277.00	489,688.30	17.60
11 Bus Depreciation Reserve	922,606.50	0.00	N/A	0.00%	679,444.50	0.00	243,162.00	8.74
13 Tuition	593,000.00		N/A		519,973.99	0.00	73,026.01	2.62
14 Retirement	1,850,000.00	370,000.00	20%	20.00%	193,078.63	1,656,921.37		
17 Adult Education	88,977.82	0.00	35%	0.00%	61,147.62	0.00	27,830.20	1.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	567,983.62	0.00	N/A	0.00%	462,511.66	12,471.96	93,000.00	3.34
29 Flexibility	504,253.33	0.00	N/A	0.00%	396,487.51	107,765.82	0.00	0.00
61 Building Reserve	1,174,965.70	0.00	N/A	0.00%	865,917.62	201,960.12	107,087.96	3.85
Total of All Funds	21,991,307.45	1,604,421.32			3,317,596.23	15,899,902.73	2,773,808.49	99.68

50 Debt Service **Tax Jurisdiction**								
K-12 HS	2,333,862.50	0.00	20-9-438	0.00%	199,424.17	0.00	2,134,438.33	76.70
1	867,100.00	0.00	20-9-438	0.00%	264,674.47	0.00	602,425.53	21.65

Budget Report
FY 2026

25 Lewis & Clark

1240 East Helena K-12

Submit ID: 1240-71214407

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	EAST HELENA K-6	1,070
E2	EH 227 CHARTER K-6	11
M1	EAST HELENA 7-8	332
M2	EH 227 CHARTER 7-8	16
H1	EAST HELENA HS 9-12	590 *
H2	EH 227 CHARTER 9-12	58 *

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

A.	Direct State Aid	(I-A)	7,189,976.22
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	962,773.50
D.	At Risk Student	(I-D)	46,377.04
E.	Indian Education For All	(I-E)	52,693.49
F.	American Indian Achievement Gap	(I-F)	34,860.00
G.	Data For Achievement	(I-G)	50,450.33
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	337,016.00
I.	State Special Education Related-Services Payment To Coop	(I-I)	112,331.80
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	113,839.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	115,570.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	1,992
B.	BASE Budget Limit	(II-B)	13,310,056.89
C.	Maximum Budget Limit	(II-C)	16,519,186.25
D.	Over-BASE Levy As Submitted on Budget	(II-D)	862,644.60
E.	Adopted Budget	(II-E)	14,172,701.49

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	14,531,875.88
H.	Maximum Budget Limit	(II-H)	18,131,756.56
I.	Highest Budget Without a Vote	(II-I)	15,394,520.48
J.	Highest Budget	(II-J)	18,131,756.56
K.	Highest Voted Amount	(II-K)	2,737,236.08
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	15,394,520.48

Budget Report
FY 2026

25 Lewis & Clark

1240 East Helena K-12

Submit ID: 1240-71214407

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

A.	Operating Reserve (961)	(III-A)		1,100,171.32
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		1,100,171.32

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	233,784.40	103,231.60	337,016.00
B.	Special Education RSBG to Coop	77,923.37	34,408.43	112,331.80
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	124,683.11	55,056.01	179,739.12

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	279,382.00	728,802.00	1,008,184.00
F.	100% Of Per Student Entitlement	9,775,062.00	5,301,712.00	15,076,774.00
		10,054,444.00	6,030,514.00	16,084,958.00
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	3,549,218.73	2,128,771.44	5,677,990.17
H.	Special Education in BASE@40%	124,683.11	55,056.01	179,739.12
I.	Subsidized BASE Amount	3,673,901.84	2,183,827.45	5,857,729.29
J.	Subsidized BASE Ratio	63%	37%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		15,394,520.48
1.	BASE Budget Limit	(V-A1)	14,531,875.88	
2.	Over-BASE Budget	(V-A2)	862,644.60	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		7,189,976.22
1.	Direct State Aid Paid By State	(V-B1)	7,189,976.22	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		962,773.50
D.	At Risk Student	(V-D)		46,377.04
E.	Indian Education For All	(V-E)		52,693.49
F.	American Indian Achievement Gap	(V-F)		34,860.00
G.	Data For Achievement	(V-G)		50,450.33

H.	Special Education Allowable Cost Payment	(V-H)		337,016.00
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		380,776.61
	1. Actual Non-Levy Revenue	(V-J1)	140,263.86	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	240,512.75	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		5,476,952.69
	1. State - Guaranteed Tax Base Aid	(V-L1)	4,599,583.27	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	877,369.42	
M.	**Subtotal of BASE Budget Revenue	(V-M)		14,531,875.88

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		862,644.60
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		862,644.60

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		19.98
T.	BASE Mills - High School	(V-T)		11.55
U.	Over-BASE Mills	(V-U)		31.00
	1. District Property Tax Levy Mills	(V-U1)	31.00	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		62.53

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

25 Lewis & Clark

1240 East Helena K-12

Submit ID: 1240-71214407

01 General Fund

Adopted Budget	0001	15,394,520.48

Budget Uses

Expenditure Budget	0002	15,394,520.48
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	7,189,976.22
Quality Educator	3111	962,773.50
At Risk Student	3112	46,377.04
Indian Education For All	3113	52,693.49
American Indian Achievement Gap	3114	34,860.00
State Special Education Allowable Cost Payment to Districts	3115	337,016.00
Data For Achievement	3116	50,450.33
State - Guaranteed Tax Base Aid	3120	4,599,583.27

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	140,263.86
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	240,512.75
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	877,369.42		
Over-BASE Levy	1110(c)	862,644.60		
District Tax Levy			1110	1,740,014.02
Total Estimated Revenues to Fund Adopted Budget			0004	15,394,520.48
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	895,000.00

Budget Uses

Expenditure Budget	0002	895,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	266,277.00
Contingency	0006	0.00
Over-Schedule	0011	628,723.00
Fund Balance for Budget	TFS48	273,284.70
Operating Reserve	0961	134,250.00
Unreserved Fund Balance Reappropriated	0970	139,034.70

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	66,569.25
State - On-Schedule Transportation Reimbursement	3210	199,707.75
District Tax Levy	1110	489,688.30
District Mills	999	17.60
Total Estimated Revenues to Fund Adopted Budget	0004	895,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	922,606.50

Budget Uses

Expenditure Budget	0002	922,606.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	679,444.50
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	679,444.50
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	243,162.00
District Mills	999	8.74
Total Estimated Revenues to Fund Adopted Budget	0004	922,606.50

Budget Report
FY 2026

25 Lewis & Clark

1240 East Helena K-12

Submit ID: 1240-71214407

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2025 Lion C Electric	2025	389,562.42	0.00	77,912.48	77,912.48
2018 Freightliner Bus	2024	74,900.00	14,980.00	14,980.00	14,980.00
2020 ICBUS International Bus	2023	70,057.60	28,023.04	14,011.52	14,011.52
2023 Bluebird Bus	2023	185,500.00	74,200.00	37,100.00	37,100.00
2018 Ford Transit T-350	2022	49,955.00	29,973.00	9,991.00	9,991.00
2022 Bluebird Bus	2022	164,750.00	98,850.00	32,950.00	32,950.00
2000 Vanhool Bus - Model C2045	2021	35,175.00	28,140.00	7,035.00	7,035.00
2003 BlueBird Bus	2021	8,000.00	6,400.00	1,600.00	1,600.00
2012 Vanhool Bus	2021	80,160.00	64,128.00	16,032.00	16,032.00
2021 Bluebird Bus	2020	157,750.00	157,750.00	31,550.00	31,550.00
2016 Blue Bird Bus	2015	126,500.00	189,750.00	N/A	NA
2016 Blue Bird Bus - 83 Passenger	2015	133,500.00	200,250.00	N/A	NA
2011 Bluebird Bus - 83 Pass	2011	125,600.00	188,400.00	N/A	NA
2011 Bluebird Bus - 83 Passenger	2011	125,600.00	188,400.00	N/A	NA
2011 Bluebird Bus-76 Passenger	2011	96,400.00	144,600.00	N/A	NA
2010 Bluebird Bus	2009	123,500.00	185,250.00	N/A	NA
2007 Blue Bird/Bus J	2007	98,685.00	148,027.50	N/A	NA
Total					243,162.00

13 Tuition Fund

Adopted Budget	0001	593,000.00

Budget Uses

Expenditure Budget	0002	593,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	519,973.99
Unreserved Fund Balance Reappropriated	0970	519,973.99

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	73,026.01
District Mills	999	2.62
Total Estimated Revenues to Fund Adopted Budget	0004	593,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	1,850,000.00

Budget Uses

Expenditure Budget	0002	1,850,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	563,078.63
Operating Reserve	0961	370,000.00
Unreserved Fund Balance Reappropriated	0970	193,078.63

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	1,656,921.37
Total Estimated Revenues to Fund Adopted Budget	0004	1,850,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

25 Lewis & Clark

1240 East Helena K-12

Submit ID: 1240-71214407

17 Adult Education Fund

Adopted Budget	0001	88,977.82

Budget Uses

Expenditure Budget	0002	88,977.82
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	61,147.62
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	61,147.62

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	27,830.20
District Mills	999	1.00
Total Estimated Revenues to Fund Adopted Budget	0004	88,977.82
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	567,983.62

Budget Uses

Expenditure Budget	0002	567,983.62
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	462,511.66
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	462,511.66
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	12,471.96
District Tax Levy	1110	93,000.00
District Mills	999	3.34
Total Estimated Revenues to Fund Adopted Budget	0004	567,983.62
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	504,253.33

Budget Uses

Expenditure Budget	0002	504,253.33
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	396,487.51
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	396,487.51

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	107,765.82
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	504,253.33
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

25 Lewis & Clark

1240 East Helena K-12

Submit ID: 1240-71214407

50 Debt Service Fund

1

Taxable Value		27,830,196.00
Adopted Budget	0001	867,100.00

Budget Uses

Expenditure Budget	0002	867,100.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	264,674.47
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	264,674.47
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	602,425.53
Jurisdiction Mills	999	21.65
Total Estimated Revenues to Fund Adopted Budget	0004	867,100.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
Elementary Bond	07/27/2017	06/30/2037	12,000,000.00	7,625,000.00	560,000.00	306,600.00	500.00
Total Bond Requirements							867,100.00
Total Debt Service Requirements						0002	867,100.00

Budget Report
FY 2026

25 Lewis & Clark

1240 East Helena K-12

Submit ID: 1240-71214407

K-12 HS

Taxable Value		27,830,196.00
Adopted Budget	0001	2,333,862.50

Budget Uses

Expenditure Budget	0002	2,333,862.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	199,424.17
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	199,424.17
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,134,438.33
Jurisdiction Mills	999	76.70
Total Estimated Revenues to Fund Adopted Budget	0004	2,333,862.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
High School Bond	08/08/2018	06/30/2038	29,500,000.00	20,880,000.00	1,260,000.00	1,073,362.50	500.00
Total Bond Requirements							2,333,862.50
Total Debt Service Requirements						0002	2,333,862.50

Budget Report
FY 2026

25 Lewis & Clark

1240 East Helena K-12

Submit ID: 1240-71214407

61 Building Reserve Fund

Adopted Budget		0001	1,174,965.70

Budget Uses

Expenditure Budget		0002	1,174,965.70
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	865,917.62
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	865,917.62
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	201,960.12
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	107,087.96	
District Tax Levy		1110	107,087.96
District Mills		999	3.85
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.85
Total Estimated Revenues to Fund Adopted Budget		0004	1,174,965.70

Budget Report
FY 2026

06 Carter

0087 Ekalaka Elem

Submit ID: 0087-47800038

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	93	N/A	41,235,803

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Brittani Brence

(Signature) (Date)

Chairperson, School Trustees: Lisa Borchgrevink

(Signature) (Date)

County Superintendent: Tracey Walker

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026
06 Carter
0087 Ekalaka Elem

Submit ID: 0087-47800038

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	977,883.82	82,535.17	10%	8.44%	0.00	505,364.70	472,519.12	11.46
10 Transportation	160,000.00	32,000.00	20%	20.00%	42,124.61	56,555.48	61,319.91	1.49
11 Bus Depreciation Reserve	130,862.49	0.00	N/A	0.00%	84,742.24	0.00	46,120.25	1.12
13 Tuition	78,000.00		N/A		1.14	0.00	77,998.86	1.89
14 Retirement	160,000.00	32,000.00	20%	20.00%	45,761.24	114,238.76		
17 Adult Education	36,000.00	0.00	35%	0.00%	3,281.37	0.00	32,718.63	0.79
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	120,801.15	0.00	N/A	0.00%	34,110.16	690.99	86,000.00	2.09
29 Flexibility	16,494.76	0.00	N/A	0.00%	14,742.74	1,752.02	0.00	0.00
61 Building Reserve	136,390.77	0.00	N/A	0.00%	52,465.77	7,768.22	76,156.78	1.85
Total of All Funds	1,816,432.99	146,535.17			277,229.27	686,370.17	852,833.55	20.69

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

Budget Report
FY 2026

06 Carter

0087 Ekalaka Elem

Submit ID: 0087-47800038

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	EKALAKA K-6	67
M1	EKALAKA 7-8	26

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

A.	Direct State Aid	(I-A)	372,381.08
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	86,252.40
D.	At Risk Student	(I-D)	5,725.05
E.	Indian Education For All	(I-E)	2,359.41
F.	American Indian Achievement Gap	(I-F)	1,245.00
G.	Data For Achievement	(I-G)	2,258.97
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	27,710.09
I.	State Special Education Related-Services Payment To Coop	(I-I)	5,071.29
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	95
B.	BASE Budget Limit	(II-B)	725,407.70
C.	Maximum Budget Limit	(II-C)	895,311.23
D.	Over-BASE Levy As Submitted on Budget	(II-D)	172,766.51
E.	Adopted Budget	(II-E)	898,174.21

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	805,117.31
H.	Maximum Budget Limit	(II-H)	983,204.26
I.	Highest Budget Without a Vote	(II-I)	977,883.82
J.	Highest Budget	(II-J)	983,204.26
K.	Highest Voted Amount	(II-K)	5,320.44
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	977,883.82

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

A.	Operating Reserve (961)	(III-A)		82,535.17
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		82,535.17

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		977,883.82
1.	BASE Budget Limit	(V-A1)	805,117.31	
2.	Over-BASE Budget	(V-A2)	172,766.51	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		372,381.08
1.	Direct State Aid Paid By State	(V-B1)	372,381.08	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		86,252.40
D.	At Risk Student	(V-D)		5,725.05
E.	Indian Education For All	(V-E)		2,359.41
F.	American Indian Achievement Gap	(V-F)		1,245.00
G.	Data For Achievement	(V-G)		2,258.97
H.	Special Education Allowable Cost Payment	(V-H)		27,710.09
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		7,432.70
1.	Actual Non-Levy Revenue	(V-J1)	4,941.67	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	2,491.03	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		299,752.61
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	299,752.61	
M.	**Subtotal of BASE Budget Revenue	(V-M)		805,117.31

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		172,766.51
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		172,766.51

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		7.27
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		4.19
	1. District Property Tax Levy Mills	(V-U1)	4.19	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		11.46

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
06 Carter
0087 Ekalaka Elem

Submit ID: 0087-47800038

01 General Fund

Adopted Budget	0001	977,883.82

Budget Uses

Expenditure Budget	0002	977,883.82
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	372,381.08
Quality Educator	3111	86,252.40
At Risk Student	3112	5,725.05
Indian Education For All	3113	2,359.41
American Indian Achievement Gap	3114	1,245.00
State Special Education Allowable Cost Payment to Districts	3115	27,710.09
Data For Achievement	3116	2,258.97
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	4,538.39
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	403.28
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	2,491.03
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	299,752.61		
Over-BASE Levy	1110(c)	172,766.51		
District Tax Levy			1110	472,519.12
Total Estimated Revenues to Fund Adopted Budget			0004	977,883.82
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2026
06 Carter
0087 Ekalaka Elem

Submit ID: 0087-47800038

10 Transportation Fund

Adopted Budget	0001	160,000.00

Budget Uses

Expenditure Budget	0002	160,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	51,414.08
Contingency	0006	5,141.41
Over-Schedule	0011	103,444.51
Fund Balance for Budget	TFS48	74,124.61
Operating Reserve	0961	32,000.00
Unreserved Fund Balance Reappropriated	0970	42,124.61

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	14,138.87
State - On-Schedule Transportation Reimbursement	3210	42,416.61
District Tax Levy	1110	61,319.91
District Mills	999	1.49
Total Estimated Revenues to Fund Adopted Budget	0004	160,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

06 Carter

0087 Ekalaka Elem

Submit ID: 0087-47800038

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	130,862.49

Budget Uses

Expenditure Budget	0002	130,862.49
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	84,742.24
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	84,742.24
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	46,120.25
District Mills	999	1.12
Total Estimated Revenues to Fund Adopted Budget	0004	130,862.49

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 FORD EXPEDITION MAX	2024	28,564.00	5,712.80	5,712.80	5,712.80
RIDGEWAY BUS WITH SEATBELTS	2024	67,983.00	13,596.60	13,596.60	13,596.60
2021 FORD EXPEDITION 4X4 XL MAX	2022	23,283.00	13,969.80	4,656.60	4,656.60
2020 FORD EXPEDITION MAX	2020	21,971.52	21,971.50	4,394.30	4,394.30
FREIGHTLINER - ACTIVITY BUS	2019	50,510.00	60,612.00	10,102.00	10,102.00
BUS#12 CHEVY Mini - Lic #166 VIN#3619	2017	28,937.50	40,512.50	5,787.50	2,893.75
BUS#13 BLUEBIRD 50 Pass WHITE TOP Lic#48 VIN #9201	2017	47,642.00	66,698.80	9,528.40	4,764.20
BUS#3 THOMAS Mini 16 Pass. Lic#2121A VIN#2472	2014	25,586.00	38,379.00	N/A	NA
BUS#2 THOMAS - Lic #14 - VIN6223	2011	42,135.00	63,202.50	N/A	NA
Total					46,120.25

13 Tuition Fund

Adopted Budget	0001	78,000.00

Budget Uses

Expenditure Budget	0002	78,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1.14
Unreserved Fund Balance Reappropriated	0970	1.14

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	77,998.86
District Mills	999	1.89
Total Estimated Revenues to Fund Adopted Budget	0004	78,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	160,000.00

Budget Uses

Expenditure Budget	0002	160,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	77,761.24
Operating Reserve	0961	32,000.00
Unreserved Fund Balance Reappropriated	0970	45,761.24

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	114,238.76
Total Estimated Revenues to Fund Adopted Budget	0004	160,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
06 Carter
0087 Ekalaka Elem

Submit ID: 0087-47800038

17 Adult Education Fund

Adopted Budget	0001	36,000.00

Budget Uses

Expenditure Budget	0002	36,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,281.37
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,281.37

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	32,718.63
District Mills	999	0.79
Total Estimated Revenues to Fund Adopted Budget	0004	36,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
06 Carter
0087 Ekalaka Elem

Submit ID: 0087-47800038

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

06 Carter

0087 Ekalaka Elem

Submit ID: 0087-47800038

28 Technology Fund

Adopted Budget	0001	120,801.15

Budget Uses

Expenditure Budget	0002	120,801.15
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	34,110.16
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	34,110.16
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	690.99
District Tax Levy	1110	86,000.00
District Mills	999	2.09
Total Estimated Revenues to Fund Adopted Budget	0004	120,801.15
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	16,494.76

Budget Uses

Expenditure Budget	0002	16,494.76
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	14,742.74
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	14,742.74

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	1,752.02
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	16,494.76
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
06 Carter
0087 Ekalaka Elem

Submit ID: 0087-47800038

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

06 Carter

0087 Ekalaka Elem

Submit ID: 0087-47800038

61 Building Reserve Fund

Adopted Budget	0001	136,390.77

Budget Uses

Expenditure Budget	0002	136,390.77
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	52,465.77
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	52,465.77
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	7,768.22
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	33,000.00	
Building Reserve Permissive Levy	1110(b)	43,156.78	
District Tax Levy		1110	76,156.78
District Mills		999	1.85
Building Reserve Voted Mills		0134	0.80
Building Reserve Permissive Mills		0135	1.05
Total Estimated Revenues to Fund Adopted Budget		0004	136,390.77

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/07/2024	33,000.00	3	611	33,000.00	33,000.00	33,000.00
Total						33,000.00

Budget Report
FY 2026

56 Yellowstone

0972 Elder Grove Elem

Submit ID: 0972-32117696

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	722	N/A	14,689,658

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Julie Copeman

(Signature) (Date)

Chairperson, School Trustees: Luke Romo

(Signature) (Date)

County Superintendent: Henry Peters

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

56 Yellowstone

0972 Elder Grove Elem

Submit ID: 0972-32117696

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	4,739,796.81	401,567.81	10%	8.47%	0.00	4,370,283.04	369,513.77	25.14
10 Transportation	582,058.00	116,411.60	20%	20.00%	20,222.05	274,530.40	287,305.55	19.56
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	227,755.00		N/A		1,691.96	0.00	226,063.04	15.39
14 Retirement	593,467.00	118,693.40	20%	20.00%	35,732.92	557,734.08		
17 Adult Education	16,366.00	5,728.10	35%	35.00%	16,768.59	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	4,636.29	0.00	N/A	0.00%	594.11	4,042.18	0.00	0.00
29 Flexibility	1,157.66	0.00	N/A	0.00%	1,157.66	0.00	0.00	0.00
61 Building Reserve	356,793.61	0.00	N/A	0.00%	233,535.29	79,703.10	43,555.22	2.97
Total of All Funds	6,522,030.37	642,400.91			309,702.58	5,286,292.80	926,437.58	63.06

50 Debt Service Tax Jurisdiction								
8	1,435,650.00	0.00	20-9-438	0.00%	108,018.46	0.00	1,327,631.54	90.38

Budget Report
FY 2026

56 Yellowstone

0972 Elder Grove Elem

Submit ID: 0972-32117696

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	ELDER GROVE K-6	562
M1	ELDER GROVE 7-8	160

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

A.	Direct State Aid	(I-A)	2,307,514.93
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	348,036.00
D.	At Risk Student	(I-D)	6,606.07
E.	Indian Education For All	(I-E)	18,317.14
F.	American Indian Achievement Gap	(I-F)	7,968.00
G.	Data For Achievement	(I-G)	17,537.38
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	118,430.94
I.	State Special Education Related-Services Payment To Coop	(I-I)	39,370.66
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	61,127.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	724
B.	BASE Budget Limit	(II-B)	4,452,749.13
C.	Maximum Budget Limit	(II-C)	5,570,053.28
D.	Over-BASE Levy As Submitted on Budget	(II-D)	30,000.00
E.	Adopted Budget	(II-E)	4,482,749.13

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	4,709,796.81
H.	Maximum Budget Limit	(II-H)	5,888,287.85
I.	Highest Budget Without a Vote	(II-I)	4,739,796.81
J.	Highest Budget	(II-J)	5,888,287.85
K.	Highest Voted Amount	(II-K)	1,148,491.04
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	4,739,796.81

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

A.	Operating Reserve (961)	(III-A)		401,567.81
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		401,567.81

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		4,739,796.81
1.	BASE Budget Limit	(V-A1)	4,709,796.81	
2.	Over-BASE Budget	(V-A2)	30,000.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		2,307,514.93
1.	Direct State Aid Paid By State	(V-B1)	2,307,514.93	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		348,036.00
D.	At Risk Student	(V-D)		6,606.07
E.	Indian Education For All	(V-E)		18,317.14
F.	American Indian Achievement Gap	(V-F)		7,968.00
G.	Data For Achievement	(V-G)		17,537.38
H.	Special Education Allowable Cost Payment	(V-H)		118,430.94
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		42,148.38
1.	Actual Non-Levy Revenue	(V-J1)	20,000.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	22,148.38	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,843,237.97
1.	State - Guaranteed Tax Base Aid	(V-L1)	1,503,724.20	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	339,513.77	
M.	**Subtotal of BASE Budget Revenue	(V-M)		4,709,796.81

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		30,000.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		30,000.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.10
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		2.04
	1. District Property Tax Levy Mills	(V-U1)	2.04	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		25.14

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

56 Yellowstone

0972 Elder Grove Elem

Submit ID: 0972-32117696

01 General Fund

Adopted Budget	0001	4,739,796.81

Budget Uses

Expenditure Budget	0002	4,739,796.81
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	2,307,514.93
Quality Educator	3111	348,036.00
At Risk Student	3112	6,606.07
Indian Education For All	3113	18,317.14
American Indian Achievement Gap	3114	7,968.00
State Special Education Allowable Cost Payment to Districts	3115	118,430.94
Data For Achievement	3116	17,537.38
State - Guaranteed Tax Base Aid	3120	1,503,724.20

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	20,000.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	22,148.38
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	339,513.77		
Over-BASE Levy	1110(c)	30,000.00		
District Tax Levy			1110	369,513.77
Total Estimated Revenues to Fund Adopted Budget			0004	4,739,796.81
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2026

56 Yellowstone

0972 Elder Grove Elem

Submit ID: 0972-32117696

10 Transportation Fund

Adopted Budget	0001	582,058.00

Budget Uses

Expenditure Budget	0002	582,058.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	250,530.40
Contingency	0006	7,000.00
Over-Schedule	0011	324,527.60
Fund Balance for Budget	TFS48	136,633.65
Operating Reserve	0961	116,411.60
Unreserved Fund Balance Reappropriated	0970	20,222.05

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	17,000.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	64,382.60
State - On-Schedule Transportation Reimbursement	3210	193,147.80
District Tax Levy	1110	287,305.55
District Mills	999	19.56
Total Estimated Revenues to Fund Adopted Budget	0004	582,058.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2026

56 Yellowstone

0972 Elder Grove Elem

Submit ID: 0972-32117696

13 Tuition Fund

Adopted Budget	0001	227,755.00

Budget Uses

Expenditure Budget	0002	227,755.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,691.96
Unreserved Fund Balance Reappropriated	0970	1,691.96

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	226,063.04
District Mills	999	15.39
Total Estimated Revenues to Fund Adopted Budget	0004	227,755.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	593,467.00

Budget Uses

Expenditure Budget	0002	593,467.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	154,426.32
Operating Reserve	0961	118,693.40
Unreserved Fund Balance Reappropriated	0970	35,732.92

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	557,734.08
Total Estimated Revenues to Fund Adopted Budget	0004	593,467.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

56 Yellowstone

0972 Elder Grove Elem

Submit ID: 0972-32117696

17 Adult Education Fund

Adopted Budget	0001	16,366.00

Budget Uses

Expenditure Budget	0002	16,366.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	22,496.69
Operating Reserve	0961	5,728.10
Unreserved Fund Balance Reappropriated	0970	16,768.59

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	16,366.00
Estimated Revenues Exceeding Adopted Budget	0004a	402.59

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	4,636.29

Budget Uses

Expenditure Budget	0002	4,636.29
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	594.11
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	594.11
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	4,042.18
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,636.29
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	1,157.66

Budget Uses

Expenditure Budget	0002	1,157.66
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,157.66
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,157.66

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,157.66
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

56 Yellowstone

0972 Elder Grove Elem

Submit ID: 0972-32117696

50 Debt Service Fund

8

Taxable Value		14,689,658.00
Adopted Budget	0001	1,435,650.00

Budget Uses

Expenditure Budget	0002	1,435,650.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	108,018.46
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	108,018.46
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,327,631.54
Jurisdiction Mills	999	90.38
Total Estimated Revenues to Fund Adopted Budget	0004	1,435,650.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
Elementary Bond	04/04/2013	06/30/2033	5,000,000.00	2,070,000.00	260,000.00	69,900.00	400.00
Elementary Bond	03/08/2018	06/30/2038	14,785,000.00	10,615,000.00	660,000.00	444,850.00	500.00
Total Bond Requirements							1,435,650.00

Total Debt Service Requirements	0002	1,435,650.00

Budget Report
FY 2026

56 Yellowstone

0972 Elder Grove Elem

Submit ID: 0972-32117696

61 Building Reserve Fund

Adopted Budget		0001	356,793.61

Budget Uses

Expenditure Budget		0002	356,793.61
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	233,535.29
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	233,535.29
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	79,703.10
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	43,555.22	
District Tax Levy		1110	43,555.22
District Mills		999	2.97
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.97
Total Estimated Revenues to Fund Adopted Budget		0004	356,793.61

Budget Report
FY 2026

39 Powell

0719 Elliston Elem

Submit ID: 0719-59177242

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 22	N/A	1,657,496

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Mandi Montgomery

(Signature) (Date)

Chairperson, School Trustees: Jailynn Meador

(Signature) (Date)

County Superintendent: Kerry Glisson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026
39 Powell
0719 Elliston Elem

Submit ID: 0719-59177242

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	245,815.69	14,840.60	10%	6.04%	0.00	146,649.90	99,165.79	59.83
10 Transportation	535.06	0.00	20%	0.00%	535.06	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	11,600.00		N/A		0.00	0.00	11,600.00	7.00
14 Retirement	45,000.00	0.00	20%	0.00%	0.00	45,000.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	3,712.22	0.00	N/A	0.00%	3,551.04	161.18	0.00	0.00
29 Flexibility	6,176.58	0.00	N/A	0.00%	6,176.58	0.00	0.00	0.00
61 Building Reserve	46,673.63	0.00	N/A	0.00%	3,913.63	34,208.00	8,552.00	5.16
Total of All Funds	359,513.18	14,840.60			14,176.31	226,019.08	119,317.79	71.99

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

Budget Report
FY 2026

39 Powell

0719 Elliston Elem

Submit ID: 0719-59177242

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 ELLISTON K-8 22 *

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

A.	Direct State Aid	(I-A)	91,008.22
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	15,888.60
D.	At Risk Student	(I-D)	2,672.83
E.	Indian Education For All	(I-E)	558.14
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	534.38
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	3,435.60
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,145.13
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	1,311.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	24
B.	BASE Budget Limit	(II-B)	189,633.56
C.	Maximum Budget Limit	(II-C)	236,579.09
D.	Over-BASE Levy As Submitted on Budget	(II-D)	46,945.53
E.	Adopted Budget	(II-E)	236,579.09

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	90%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	187,800.08
H.	Maximum Budget Limit	(II-H)	230,810.01
I.	Highest Budget Without a Vote	(II-I)	234,745.61
J.	Highest Budget	(II-J)	245,815.69
K.	Highest Voted Amount	(II-K)	11,070.08
L.	Amount Approved on Ballot by Voters	(II-L)	11,070.08
M.	Adopted Budget	(II-M)	245,815.69

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

A.	Operating Reserve (961)	(III-A)		14,840.60
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		14,840.60

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		245,815.69
1.	BASE Budget Limit	(V-A1)	187,800.08	
2.	Over-BASE Budget	(V-A2)	58,015.61	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		91,008.22
1.	Direct State Aid Paid By State	(V-B1)	91,008.22	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		15,888.60
D.	At Risk Student	(V-D)		2,672.83
E.	Indian Education For All	(V-E)		558.14
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		534.38
H.	Special Education Allowable Cost Payment	(V-H)		3,435.60
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		73,702.31
1.	State - Guaranteed Tax Base Aid	(V-L1)	32,552.13	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	41,150.18	
M.	**Subtotal of BASE Budget Revenue	(V-M)		187,800.08

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		58,015.61
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		58,015.61

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		24.83
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		35.00
	1. District Property Tax Levy Mills	(V-U1)	35.00	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		59.83

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
39 Powell

0719 Elliston Elem

Submit ID: 0719-59177242

01 General Fund

Adopted Budget	0001	245,815.69

Budget Uses

Expenditure Budget	0002	245,815.69
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	91,008.22
Quality Educator	3111	15,888.60
At Risk Student	3112	2,672.83
Indian Education For All	3113	558.14
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	3,435.60
Data For Achievement	3116	534.38
State - Guaranteed Tax Base Aid	3120	32,552.13

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	41,150.18		
Over-BASE Levy	1110(c)	58,015.61		
District Tax Levy			1110	99,165.79
Total Estimated Revenues to Fund Adopted Budget			0004	245,815.69
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	535.06

Budget Uses

Expenditure Budget	0002	535.06
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	535.06
Fund Balance for Budget	TFS48	535.06
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	535.06

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	535.06
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	11,600.00

Budget Uses

Expenditure Budget	0002	11,600.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	11,600.00
District Mills	999	7.00
Total Estimated Revenues to Fund Adopted Budget	0004	11,600.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

39 Powell

0719 Elliston Elem

Submit ID: 0719-59177242

14 Retirement Fund

Adopted Budget	0001	45,000.00

Budget Uses

Expenditure Budget	0002	45,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	45,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	45,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	3,712.22

Budget Uses

Expenditure Budget	0002	3,712.22
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,551.04
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,551.04
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	161.18
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,712.22
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	6,176.58

Budget Uses

Expenditure Budget	0002	6,176.58
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,176.58
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,176.58

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,176.58
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

39 Powell

0719 Elliston Elem

Submit ID: 0719-59177242

61 Building Reserve Fund

Adopted Budget		0001	46,673.63

Budget Uses

Expenditure Budget		0002	46,673.63
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	3,913.63
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	3,913.63
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	34,208.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	8,552.00	
District Tax Levy		1110	8,552.00
District Mills		999	5.16
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	5.16
Total Estimated Revenues to Fund Adopted Budget		0004	46,673.63

Budget Report
FY 2026

56 Yellowstone

0981 Elysian Elem

Submit ID: 0981-54538496

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	467	N/A	36,764,070

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Cindy Herman

(Signature) (Date)

Chairperson, School Trustees: Monica Zieske

(Signature) (Date)

County Superintendent: Henry Peters

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

56 Yellowstone

0981 Elysian Elem

Submit ID: 0981-54538496

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,727,346.92	340,270.83	10%	9.13%	0.00	2,219,008.82	1,508,338.10	41.03
10 Transportation	273,718.00	54,743.60	20%	20.00%	40,504.24	70,915.68	162,298.08	4.41
11 Bus Depreciation Reserve	19,189.15	0.00	N/A	0.00%	9,453.75	0.00	9,735.40	0.26
13 Tuition	113,000.00		N/A		78,832.89	0.00	34,167.11	0.93
14 Retirement	435,345.00	87,069.00	20%	20.00%	45,278.13	390,066.87		
17 Adult Education	35,273.00	12,345.55	35%	35.00%	20,394.16	0.00	14,878.84	0.40
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	102,715.17	0.00	N/A	0.00%	87,256.12	2,680.05	12,779.00	0.35
29 Flexibility	10.59	0.00	N/A	0.00%	10.59	0.00	0.00	0.00
61 Building Reserve	448,588.26	0.00	N/A	0.00%	238,563.26	39,524.77	170,500.23	4.63
Total of All Funds	5,155,186.09	494,428.98			520,293.14	2,722,196.19	1,912,696.76	52.01

50 Debt Service **Tax Jurisdiction**								
D23	1,085,000.00	0.00	20-9-438	0.00%	0.00	0.00	1,085,000.00	29.51

Budget Report
FY 2026

56 Yellowstone

0981 Elysian Elem

Submit ID: 0981-54538496

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	ELYSIAN K-6	362
M1	ELYSIAN 7-8	105

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

A.	Direct State Aid	(I-A)	1,521,313.01
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	242,112.00
D.	At Risk Student	(I-D)	8,072.58
E.	Indian Education For All	(I-E)	11,847.79
F.	American Indian Achievement Gap	(I-F)	9,462.00
G.	Data For Achievement	(I-G)	11,343.43
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	76,401.20
I.	State Special Education Related-Services Payment To Coop	(I-I)	25,465.51
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	13,583.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	435
B.	BASE Budget Limit	(II-B)	2,737,482.23
C.	Maximum Budget Limit	(II-C)	3,410,372.81
D.	Over-BASE Levy As Submitted on Budget	(II-D)	604,653.40
E.	Adopted Budget	(II-E)	3,342,135.63

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,122,693.52
H.	Maximum Budget Limit	(II-H)	3,898,498.03
I.	Highest Budget Without a Vote	(II-I)	3,727,346.92
J.	Highest Budget	(II-J)	3,898,498.03
K.	Highest Voted Amount	(II-K)	171,151.11
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,727,346.92

Budget Report
FY 2026

56 Yellowstone

0981 Elysian Elem

Submit ID: 0981-54538496

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

A.	Operating Reserve (961)	(III-A)		340,270.83
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		340,270.83

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,727,346.92
1.	BASE Budget Limit	(V-A1)	3,122,693.52	
2.	Over-BASE Budget	(V-A2)	604,653.40	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,521,313.01
1.	Direct State Aid Paid By State	(V-B1)	1,521,313.01	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		242,112.00
D.	At Risk Student	(V-D)		8,072.58
E.	Indian Education For All	(V-E)		11,847.79
F.	American Indian Achievement Gap	(V-F)		9,462.00
G.	Data For Achievement	(V-G)		11,343.43
H.	Special Education Allowable Cost Payment	(V-H)		76,401.20
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		4,586.67
1.	Actual Non-Levy Revenue	(V-J1)	4,586.67	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,237,554.84
1.	State - Guaranteed Tax Base Aid	(V-L1)	333,870.14	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	903,684.70	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,122,693.52

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		604,653.40
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		604,653.40

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		24.58
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		16.45
	1. District Property Tax Levy Mills	(V-U1)	16.45	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		41.03

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

56 Yellowstone

0981 Elysian Elem

Submit ID: 0981-54538496

01 General Fund

Adopted Budget	0001	3,727,346.92

Budget Uses

Expenditure Budget	0002	3,727,346.92
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,521,313.01
Quality Educator	3111	242,112.00
At Risk Student	3112	8,072.58
Indian Education For All	3113	11,847.79
American Indian Achievement Gap	3114	9,462.00
State Special Education Allowable Cost Payment to Districts	3115	76,401.20
Data For Achievement	3116	11,343.43
State - Guaranteed Tax Base Aid	3120	333,870.14

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	4,000.67
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	586.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	903,684.70		
Over-BASE Levy	1110(c)	604,653.40		
District Tax Levy			1110	1,508,338.10
Total Estimated Revenues to Fund Adopted Budget			0004	3,727,346.92
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	273,718.00

Budget Uses

Expenditure Budget	0002	273,718.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	64,468.80
Contingency	0006	6,446.88
Over-Schedule	0011	202,802.32
Fund Balance for Budget	TFS48	95,247.84
Operating Reserve	0961	54,743.60
Unreserved Fund Balance Reappropriated	0970	40,504.24

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	17,728.92
State - On-Schedule Transportation Reimbursement	3210	53,186.76
District Tax Levy	1110	162,298.08
District Mills	999	4.41
Total Estimated Revenues to Fund Adopted Budget	0004	273,718.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	19,189.15

Budget Uses

Expenditure Budget	0002	19,189.15
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	9,453.75
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	9,453.75
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	9,735.40
District Mills	999	0.26
Total Estimated Revenues to Fund Adopted Budget	0004	19,189.15

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2024 Toyota Sienna	2024	48,677.00	9,735.40	9,735.40	9,735.40
Total					9,735.40

Budget Report
FY 2026

56 Yellowstone

0981 Elysian Elem

Submit ID: 0981-54538496

13 Tuition Fund

Adopted Budget	0001	113,000.00

Budget Uses

Expenditure Budget	0002	113,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	78,832.89
Unreserved Fund Balance Reappropriated	0970	78,832.89

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	34,167.11
District Mills	999	0.93
Total Estimated Revenues to Fund Adopted Budget	0004	113,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	435,345.00

Budget Uses

Expenditure Budget	0002	435,345.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	132,347.13
Operating Reserve	0961	87,069.00
Unreserved Fund Balance Reappropriated	0970	45,278.13

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	390,066.87
Total Estimated Revenues to Fund Adopted Budget	0004	435,345.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	35,273.00

Budget Uses

Expenditure Budget	0002	35,273.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	32,739.71
Operating Reserve	0961	12,345.55
Unreserved Fund Balance Reappropriated	0970	20,394.16

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	14,878.84
District Mills	999	0.40
Total Estimated Revenues to Fund Adopted Budget	0004	35,273.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

56 Yellowstone

0981 Elysian Elem

Submit ID: 0981-54538496

28 Technology Fund

Adopted Budget	0001	102,715.17

Budget Uses

Expenditure Budget	0002	102,715.17
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	87,256.12
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	87,256.12
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,680.05
District Tax Levy	1110	12,779.00
District Mills	999	0.35
Total Estimated Revenues to Fund Adopted Budget	0004	102,715.17
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	10.59

Budget Uses

Expenditure Budget	0002	10.59
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10.59
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	10.59

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	10.59
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

56 Yellowstone

0981 Elysian Elem

Submit ID: 0981-54538496

50 Debt Service Fund

D23

Taxable Value		36,764,070.00
Adopted Budget	0001	1,085,000.00

Budget Uses

Expenditure Budget	0002	1,085,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	-25,554.27
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,085,000.00
Jurisdiction Mills	999	29.51
Total Estimated Revenues to Fund Adopted Budget	0004	1,085,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
Elementary Bond	05/30/2013	06/30/2033	9,465,000.00	4,215,000.00	520,000.00	167,700.00	250.00
Elementary Bond	07/28/2022	06/30/2042	5,375,000.00	4,590,000.00	205,000.00	191,800.00	250.00
Total Bond Requirements							1,085,000.00
Total Debt Service Requirements						0002	1,085,000.00

Budget Report
FY 2026

56 Yellowstone

0981 Elysian Elem

Submit ID: 0981-54538496

61 Building Reserve Fund

Adopted Budget		0001	448,588.26

Budget Uses

Expenditure Budget		0002	448,588.26
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	238,563.26
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	238,563.26
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	39,524.77
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	120,000.00	
Building Reserve Permissive Levy	1110(b)	50,500.23	
District Tax Levy		1110	170,500.23
District Mills		999	4.63
Building Reserve Voted Mills		0134	3.26
Building Reserve Permissive Mills		0135	1.37
Total Estimated Revenues to Fund Adopted Budget		0004	448,588.26

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/06/2025	120,000.00	0	611	0.00	120,000.00	120,000.00
Total						120,000.00

Budget Report
FY 2026

28 Madison

Submit ID: 0546-80495422

0546 Ennis K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	324	138	619,108,248

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Ginger Martello

(Signature) (Date)

Chairperson, School Trustees: Marilyn Jenkins

(Signature) (Date)

County Superintendent: Pam Birkeland

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026
28 Madison
0546 Ennis K-12 Schools

Submit ID: 0546-80495422

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	4,464,906.04	446,490.60	10%	10.00%	0.00	2,288,495.77	2,176,410.27	3.51
10 Transportation	620,000.00	124,000.00	20%	20.00%	58,990.27	140,767.52	420,242.21	0.68
11 Bus Depreciation Reserve	660,864.86	0.00	N/A	0.00%	454,869.10	12,000.00	193,995.76	0.31
13 Tuition	536,329.00		N/A		116,719.72	3,000.00	416,609.28	0.67
14 Retirement	731,879.00	146,375.80	20%	20.00%	12,226.41	719,652.59		
17 Adult Education	305,000.00	0.00	35%	0.00%	55,497.64	5,500.00	244,002.36	0.39
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,026,695.16	0.00	N/A	0.00%	731,695.16	28,106.98	266,893.02	0.43
29 Flexibility	232,294.61	0.00	N/A	0.00%	227,294.61	5,000.00	0.00	0.00
61 Building Reserve	3,858,024.06	0.00	N/A	0.00%	226,964.06	19,992.20	3,611,067.80	5.83
Total of All Funds	12,435,992.73	716,866.40			1,884,256.97	3,222,515.06	7,329,220.70	11.82

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

Budget Report
FY 2026

28 Madison

Submit ID: 0546-80495422

0546 Ennis K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	ENNIS K-6	250
M1	ENNIS 7-8	74
H1	ENNIS HS 9-12	138

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

A.	Direct State Aid	(I-A)	1,752,910.94
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	336,006.06
D.	At Risk Student	(I-D)	6,104.80
E.	Indian Education For All	(I-E)	11,720.94
F.	American Indian Achievement Gap	(I-F)	1,992.00
G.	Data For Achievement	(I-G)	11,221.98
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	75,583.20
I.	State Special Education Related-Services Payment To Coop	(I-I)	25,192.86
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	444
B.	BASE Budget Limit	(II-B)	3,251,832.92
C.	Maximum Budget Limit	(II-C)	4,054,851.81
D.	Over-BASE Levy As Submitted on Budget	(II-D)	803,018.89
E.	Adopted Budget	(II-E)	4,054,851.81

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,620,140.21
H.	Maximum Budget Limit	(II-H)	4,593,048.84
I.	Highest Budget Without a Vote	(II-I)	4,423,159.10
J.	Highest Budget	(II-J)	4,593,048.84
K.	Highest Voted Amount	(II-K)	169,889.74
L.	Amount Approved on Ballot by Voters	(II-L)	41,746.94
M.	Adopted Budget	(II-M)	4,464,906.04

Budget Report
FY 2026
28 Madison
0546 Ennis K-12 Schools

Submit ID: 0546-80495422

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

A.	Operating Reserve (961)	(III-A)			446,490.60
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			446,490.60

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	53,006.40	22,576.80	75,583.20
B.	Special Education RSBG to Coop	17,667.72	7,525.14	25,192.86
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	28,269.65	12,040.78	40,310.42

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	182,198.00	364,401.00	546,599.00
F.	100% Of Per Student Entitlement	2,231,882.50	1,143,019.50	3,374,902.00
		2,414,080.50	1,507,420.50	3,921,501.00
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	852,170.42	532,119.44	1,384,289.85
H.	Special Education in BASE@40%	28,269.65	12,040.78	40,310.42
I.	Subsidized BASE Amount	880,440.07	544,160.22	1,424,600.27
J.	Subsidized BASE Ratio	62%	38%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		4,464,906.04
	1. BASE Budget Limit	(V-A1)	3,620,140.21	
	2. Over-BASE Budget	(V-A2)	844,765.83	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,752,910.94
	1. Direct State Aid Paid By State	(V-B1)	1,752,910.94	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		336,006.06
D.	At Risk Student	(V-D)		6,104.80
E.	Indian Education For All	(V-E)		11,720.94
F.	American Indian Achievement Gap	(V-F)		1,992.00
G.	Data For Achievement	(V-G)		11,221.98

H.	Special Education Allowable Cost Payment	(V-H)		75,583.20
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		92,955.85
	1. Actual Non-Levy Revenue	(V-J1)	31,209.12	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	61,746.73	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,331,644.44
	1. State - Guaranteed Tax Base Aid	(V-L1)	0.00	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	1,331,644.44	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,620,140.21

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		844,765.83
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		844,765.83

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		1.33
T.	BASE Mills - High School	(V-T)		0.82
U.	Over-BASE Mills	(V-U)		1.36
	1. District Property Tax Levy Mills	(V-U1)	1.36	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		3.51

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
28 Madison
0546 Ennis K-12 Schools

Submit ID: 0546-80495422

01 General Fund

Adopted Budget	0001	4,464,906.04

Budget Uses

Expenditure Budget	0002	4,464,906.04
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,752,910.94
Quality Educator	3111	336,006.06
At Risk Student	3112	6,104.80
Indian Education For All	3113	11,720.94
American Indian Achievement Gap	3114	1,992.00
State Special Education Allowable Cost Payment to Districts	3115	75,583.20
Data For Achievement	3116	11,221.98
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	31,209.12
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	61,746.73
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	1,331,644.44		
Over-BASE Levy	1110(c)	844,765.83		
District Tax Levy			1110	2,176,410.27
Total Estimated Revenues to Fund Adopted Budget			0004	4,464,906.04
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	620,000.00

Budget Uses

Expenditure Budget	0002	620,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	121,606.84
Contingency	0006	12,160.68
Over-Schedule	0011	486,232.48
Fund Balance for Budget	TFS48	182,990.27
Operating Reserve	0961	124,000.00
Unreserved Fund Balance Reappropriated	0970	58,990.27

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	7,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	33,441.88
State - On-Schedule Transportation Reimbursement	3210	100,325.64
District Tax Levy	1110	420,242.21
District Mills	999	0.68
Total Estimated Revenues to Fund Adopted Budget	0004	620,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

28 Madison

Submit ID: 0546-80495422

0546 Ennis K-12 Schools

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	660,864.86

Budget Uses

Expenditure Budget	0002	660,864.86
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	454,869.10
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	454,869.10
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	12,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	193,995.76
District Mills	999	0.31
Total Estimated Revenues to Fund Adopted Budget	0004	660,864.86

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2024 Freightliner M2	2024	316,731.20	63,346.24	63,346.24	63,346.24
2024 Iinternational	2024	119,760.46	23,952.09	23,952.09	23,952.09
2022 International	2021	86,006.82	56,604.08	17,201.36	17,201.36
2021 IC CE 59 PASSENGER BUS	2020	91,755.85	78,404.68	18,351.17	18,351.17
2019 International	2019	114,591.67	119,591.65	22,918.33	22,918.33
2015 ICCE 59 Passenger International	2015	77,514.00	82,514.00	15,502.80	15,502.80
2014 Bluebird	2014	72,800.00	77,800.00	14,560.00	14,560.00
2013 International	2013	90,818.87	95,818.85	18,163.77	18,163.77
1999 Prevost	2006	180,000.00	270,000.00	N/A	NA
Total					193,995.76

Budget Report
FY 2026
28 Madison
0546 Ennis K-12 Schools

Submit ID: 0546-80495422

13 Tuition Fund

Adopted Budget	0001	536,329.00

Budget Uses

Expenditure Budget	0002	536,329.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	116,719.72
Unreserved Fund Balance Reappropriated	0970	116,719.72

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	3,000.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	416,609.28
District Mills	999	0.67
Total Estimated Revenues to Fund Adopted Budget	0004	536,329.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	731,879.00

Budget Uses

Expenditure Budget	0002	731,879.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	158,602.21
Operating Reserve	0961	146,375.80
Unreserved Fund Balance Reappropriated	0970	12,226.41

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	719,652.59
Total Estimated Revenues to Fund Adopted Budget	0004	731,879.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	305,000.00

Budget Uses

Expenditure Budget	0002	305,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	55,497.64
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	55,497.64

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	1,000.00
Other Revenue from Local Sources	1900	4,500.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	244,002.36
District Mills	999	0.39
Total Estimated Revenues to Fund Adopted Budget	0004	305,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
28 Madison
0546 Ennis K-12 Schools

Submit ID: 0546-80495422

28 Technology Fund

Adopted Budget	0001	1,026,695.16

Budget Uses

Expenditure Budget	0002	1,026,695.16
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	731,695.16
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	731,695.16
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	25,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	3,106.98
District Tax Levy	1110	266,893.02
District Mills	999	0.43
Total Estimated Revenues to Fund Adopted Budget	0004	1,026,695.16
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	232,294.61

Budget Uses

Expenditure Budget	0002	232,294.61
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	227,294.61
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	227,294.61

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	5,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	232,294.61
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

28 Madison

Submit ID: 0546-80495422

0546 Ennis K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	3,858,024.06

Budget Uses

Expenditure Budget		0002	3,858,024.06
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	226,964.06
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	226,964.06
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	19,992.20
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	3,500,000.00	
Building Reserve Permissive Levy	1110(b)	111,067.80	
District Tax Levy		1110	3,611,067.80
District Mills		999	5.83
Building Reserve Voted Mills		0134	5.65
Building Reserve Permissive Mills		0135	0.18
Total Estimated Revenues to Fund Adopted Budget		0004	3,858,024.06

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/06/2025	7,000,000.00	2	612	0.00	3,500,000.00	3,500,000.00
Total						3,500,000.00

Budget Report
FY 2026

27 Lincoln

0527 Eureka Elem

Submit ID: 0527-74883367

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	537	N/A	19,866,413

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Onna Escobar

(Signature) (Date)

Chairperson, School Trustees: Raymond Flanagan

(Signature) (Date)

County Superintendent: Suzy Rios

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026
27 Lincoln
0527 Eureka Elem

Submit ID: 0527-74883367

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,923,913.79	360,272.87	10%	9.18%	0.00	3,186,192.12	737,721.67	37.12
10 Transportation	363,822.00	22,248.20	20%	6.12%	0.00	198,594.67	165,227.33	8.32
11 Bus Depreciation Reserve	138,669.99	0.00	N/A	0.00%	3,223.96	0.00	135,446.03	6.82
13 Tuition	13,529.02		N/A		0.00	0.00	13,529.02	0.68
14 Retirement	584,759.40	116,951.88	20%	20.00%	27,552.04	557,207.36		
17 Adult Education	55,600.26	0.00	35%	0.00%	55,600.26	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	36,059.62	0.00	N/A	0.00%	32,932.39	3,127.23	0.00	0.00
29 Flexibility	59.79	0.00	N/A	0.00%	59.79	0.00	0.00	0.00
61 Building Reserve	322,665.15	0.00	N/A	0.00%	221,858.53	59,981.55	40,825.07	2.05
Total of All Funds	5,439,079.02	499,472.95			341,226.97	4,005,102.93	1,092,749.12	54.99

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

Budget Report
FY 2026

27 Lincoln

0527 Eureka Elem

Submit ID: 0527-74883367

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	EUREKA K-6	403
M1	EUREKA 7-8	134

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

A.	Direct State Aid	(I-A)	1,748,722.07
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	292,652.88
D.	At Risk Student	(I-D)	23,752.68
E.	Indian Education For All	(I-E)	13,623.69
F.	American Indian Achievement Gap	(I-F)	6,972.00
G.	Data For Achievement	(I-G)	13,043.73
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	117,135.81
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	35,908.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	530
B.	BASE Budget Limit	(II-B)	3,349,673.32
C.	Maximum Budget Limit	(II-C)	4,165,699.14
D.	Over-BASE Levy As Submitted on Budget	(II-D)	280,174.76
E.	Adopted Budget	(II-E)	3,629,848.08

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,643,739.03
H.	Maximum Budget Limit	(II-H)	4,534,666.30
I.	Highest Budget Without a Vote	(II-I)	3,923,913.79
J.	Highest Budget	(II-J)	4,534,666.30
K.	Highest Voted Amount	(II-K)	610,752.51
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,923,913.79

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

A.	Operating Reserve (961)	(III-A)		360,272.87
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		360,272.87

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,923,913.79
	1. BASE Budget Limit	(V-A1)	3,643,739.03	
	2. Over-BASE Budget	(V-A2)	280,174.76	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,748,722.07
	1. Direct State Aid Paid By State	(V-B1)	1,748,722.07	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		292,652.88
D.	At Risk Student	(V-D)		23,752.68
E.	Indian Education For All	(V-E)		13,623.69
F.	American Indian Achievement Gap	(V-F)		6,972.00
G.	Data For Achievement	(V-G)		13,043.73
H.	Special Education Allowable Cost Payment	(V-H)		117,135.81
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		71,871.10
	1. Actual Non-Levy Revenue	(V-J1)	32,147.35	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	39,723.75	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,355,965.07
	1. State - Guaranteed Tax Base Aid	(V-L1)	898,418.16	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	457,546.91	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,643,739.03

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		280,174.76
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		280,174.76

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.02
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		14.10
	1. District Property Tax Levy Mills	(V-U1)	14.10	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		37.12

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
27 Lincoln
0527 Eureka Elem

Submit ID: 0527-74883367

01 General Fund

Adopted Budget	0001	3,923,913.79

Budget Uses

Expenditure Budget	0002	3,923,913.79
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,748,722.07
Quality Educator	3111	292,652.88
At Risk Student	3112	23,752.68
Indian Education For All	3113	13,623.69
American Indian Achievement Gap	3114	6,972.00
State Special Education Allowable Cost Payment to Districts	3115	117,135.81
Data For Achievement	3116	13,043.73
State - Guaranteed Tax Base Aid	3120	898,418.16

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	32,147.35
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	39,723.75
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	457,546.91		
Over-BASE Levy	1110(c)	280,174.76		
District Tax Levy			1110	737,721.67
Total Estimated Revenues to Fund Adopted Budget			0004	3,923,913.79
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	363,822.00

Budget Uses

Expenditure Budget	0002	363,822.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	180,540.61
Contingency	0006	18,054.06
Over-Schedule	0011	165,227.33
Fund Balance for Budget	TFS48	22,248.20
Operating Reserve	0961	22,248.20
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	49,648.66
State - On-Schedule Transportation Reimbursement	3210	148,946.01
District Tax Levy	1110	165,227.33
District Mills	999	8.32
Total Estimated Revenues to Fund Adopted Budget	0004	363,822.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

27 Lincoln

0527 Eureka Elem

Submit ID: 0527-74883367

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	138,669.99

Budget Uses

Expenditure Budget	0002	138,669.99
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,223.96
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,223.96
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	135,446.03
District Mills	999	6.82
Total Estimated Revenues to Fund Adopted Budget	0004	138,669.99

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2025 BLUE BIRD #1095	2024	129,000.00	12,900.00	25,800.00	12,900.00
2023 BLUE BIRD #3186	2023	117,197.00	13,673.00	23,439.40	11,720.00
2022 IC INTEGRATED RE BUS #7467	2022	89,873.38	22,393.00	17,974.68	15,000.00
2021 IC CE BUS VIN #4314	2020	106,007.00	26,503.00	21,201.40	21,201.40
2020 IC BUS #2327	2019	101,702.00	37,243.00	20,340.40	20,340.40
2018 IC CE 72 PASS #1709	2018	96,907.14	69,452.00	19,381.43	19,381.43
2018 IC CE BUS VIN#0598	2018	85,801.00	51,480.00	17,160.20	17,160.20
2016 IC CE 72 PASSENGER	2016	88,713.00	71,154.00	17,742.60	17,742.60
Total					135,446.03

13 Tuition Fund

Adopted Budget	0001	13,529.02

Budget Uses

Expenditure Budget	0002	13,529.02
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	13,529.02
District Mills	999	0.68
Total Estimated Revenues to Fund Adopted Budget	0004	13,529.02
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

27 Lincoln

0527 Eureka Elem

Submit ID: 0527-74883367

14 Retirement Fund

Adopted Budget	0001	584,759.40

Budget Uses

Expenditure Budget	0002	584,759.40
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	144,503.92
Operating Reserve	0961	116,951.88
Unreserved Fund Balance Reappropriated	0970	27,552.04

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	557,207.36
Total Estimated Revenues to Fund Adopted Budget	0004	584,759.40
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

27 Lincoln

0527 Eureka Elem

Submit ID: 0527-74883367

17 Adult Education Fund

Adopted Budget	0001	55,600.26

Budget Uses

Expenditure Budget	0002	55,600.26
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	55,600.26
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	55,600.26

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	55,600.26
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	36,059.62

Budget Uses

Expenditure Budget	0002	36,059.62
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	32,932.39
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	32,932.39
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	3,127.23
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	36,059.62
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	59.79

Budget Uses

Expenditure Budget	0002	59.79
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	59.79
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	59.79

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	59.79
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

27 Lincoln

0527 Eureka Elem

Submit ID: 0527-74883367

61 Building Reserve Fund

Adopted Budget		0001	322,665.15

Budget Uses

Expenditure Budget		0002	322,665.15
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	221,858.53
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	221,858.53
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	59,981.55
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	40,825.07	
District Tax Levy		1110	40,825.07
District Mills		999	2.05
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.05
Total Estimated Revenues to Fund Adopted Budget		0004	322,665.15

Budget Report
FY 2026

15 Flathead

0339 Evergreen Elem

Submit ID: 0339-05015872

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 669	N/A	14,963,488

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Samantha Vastbinder

(Signature) (Date)

Chairperson, School Trustees: Tamara Williams

(Signature) (Date)

County Superintendent: Marcia Stolfus

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026
15 Flathead
0339 Evergreen Elem

Submit ID: 0339-05015872

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	5,708,892.12	570,889.21	10%	10.00%	0.00	4,751,308.89	957,583.23	63.99
10 Transportation	59,931.28	11,986.26	20%	20.00%	15,175.26	0.00	44,756.02	2.99
11 Bus Depreciation Reserve	158,462.70	0.00	N/A	0.00%	108,431.86	0.00	50,030.84	3.34
13 Tuition	743,390.30		N/A		16,047.90	0.00	727,342.40	48.61
14 Retirement	985,435.03	197,087.01	20%	20.00%	64,141.71	921,293.32		
17 Adult Education	5,000.00	0.00	35%	0.00%	3,952.24	0.00	1,047.76	0.07
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	87,785.53	0.00	N/A	0.00%	83,517.89	4,267.64	0.00	0.00
29 Flexibility	260,464.11	0.00	N/A	0.00%	260,464.11	0.00	0.00	0.00
61 Building Reserve	851,156.57	0.00	N/A	0.00%	732,036.57	89,587.60	29,532.40	1.97
Total of All Funds	8,860,517.64	779,962.48			1,283,767.54	5,766,457.45	1,810,292.65	120.97

50 Debt Service Tax Jurisdiction								
15-0339	0.00	0.00	20-9-438	0.00%	30,060.63	0.00	0.00	0.00

Budget Report
FY 2026

15 Flathead

0339 Evergreen Elem

Submit ID: 0339-05015872

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	EVERGREEN K-6	519 *
M1	EVERGREEN 7-8	150 *

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

A.	Direct State Aid	(I-A)	2,145,184.42
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	491,790.00
D.	At Risk Student	(I-D)	67,070.33
E.	Indian Education For All	(I-E)	16,972.53
F.	American Indian Achievement Gap	(I-F)	7,968.00
G.	Data For Achievement	(I-G)	16,250.01
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	380,847.58
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	59,801.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	688
B.	BASE Budget Limit	(II-B)	4,603,818.09
C.	Maximum Budget Limit	(II-C)	5,667,679.21
D.	Over-BASE Levy As Submitted on Budget	(II-D)	736,398.40
E.	Adopted Budget	(II-E)	5,340,216.49

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	4,972,493.72
H.	Maximum Budget Limit	(II-H)	6,298,202.53
I.	Highest Budget Without a Vote	(II-I)	5,708,892.12
J.	Highest Budget	(II-J)	6,298,202.53
K.	Highest Voted Amount	(II-K)	589,310.41
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	5,708,892.12

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

A.	Operating Reserve (961)	(III-A)		570,889.21
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		570,889.21

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		5,708,892.12
1.	BASE Budget Limit	(V-A1)	4,972,493.72	
2.	Over-BASE Budget	(V-A2)	736,398.40	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		2,145,184.42
1.	Direct State Aid Paid By State	(V-B1)	2,145,184.42	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		491,790.00
D.	At Risk Student	(V-D)		67,070.33
E.	Indian Education For All	(V-E)		16,972.53
F.	American Indian Achievement Gap	(V-F)		7,968.00
G.	Data For Achievement	(V-G)		16,250.01
H.	Special Education Allowable Cost Payment	(V-H)		380,847.58
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		178,639.83
1.	Actual Non-Levy Revenue	(V-J1)	37,801.03	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	140,838.80	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,667,771.02
1.	State - Guaranteed Tax Base Aid	(V-L1)	1,446,586.19	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	221,184.83	
M.	**Subtotal of BASE Budget Revenue	(V-M)		4,972,493.72

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		736,398.40
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		736,398.40

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		14.78
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		49.21
	1. District Property Tax Levy Mills	(V-U1)	49.21	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		63.99

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
15 Flathead

0339 Evergreen Elem

Submit ID: 0339-05015872

01 General Fund

Adopted Budget	0001	5,708,892.12

Budget Uses

Expenditure Budget	0002	5,708,892.12
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	2,145,184.42
Quality Educator	3111	491,790.00
At Risk Student	3112	67,070.33
Indian Education For All	3113	16,972.53
American Indian Achievement Gap	3114	7,968.00
State Special Education Allowable Cost Payment to Districts	3115	380,847.58
Data For Achievement	3116	16,250.01
State - Guaranteed Tax Base Aid	3120	1,446,586.19

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	37,801.03
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	140,838.80
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	221,184.83		
Over-BASE Levy	1110(c)	736,398.40		
District Tax Levy			1110	957,583.23
Total Estimated Revenues to Fund Adopted Budget			0004	5,708,892.12
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	59,931.28

Budget Uses

Expenditure Budget	0002	59,931.28
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	59,931.28
Fund Balance for Budget	TFS48	27,161.52
Operating Reserve	0961	11,986.26
Unreserved Fund Balance Reappropriated	0970	15,175.26

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	44,756.02
District Mills	999	2.99
Total Estimated Revenues to Fund Adopted Budget	0004	59,931.28
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	158,462.70

Budget Uses

Expenditure Budget	0002	158,462.70
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	108,431.86
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	108,431.86
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	50,030.84
District Mills	999	3.34
Total Estimated Revenues to Fund Adopted Budget	0004	158,462.70

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Bus - 2024 Blue Bird Vision	2024	150,000.00	30,000.00	30,000.00	30,000.00
2019 International Integrated CE	2019	100,154.22	120,185.04	20,030.84	20,030.84
INTERNATIONAL 72 PASSENGER	2015	92,092.35	138,138.53	N/A	NA
2005 CHEV 18 PSNGR BUS	2005	42,314.00	63,471.00	N/A	NA
Total					50,030.84

Budget Report
FY 2026
15 Flathead

0339 Evergreen Elem

Submit ID: 0339-05015872

13 Tuition Fund

Adopted Budget	0001	743,390.30

Budget Uses

Expenditure Budget	0002	743,390.30
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	16,047.90
Unreserved Fund Balance Reappropriated	0970	16,047.90

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	727,342.40
District Mills	999	48.61
Total Estimated Revenues to Fund Adopted Budget	0004	743,390.30
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
15 Flathead

0339 Evergreen Elem

Submit ID: 0339-05015872

14 Retirement Fund

Adopted Budget	0001	985,435.03

Budget Uses

Expenditure Budget	0002	985,435.03
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	261,228.72
Operating Reserve	0961	197,087.01
Unreserved Fund Balance Reappropriated	0970	64,141.71

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	921,293.32
Total Estimated Revenues to Fund Adopted Budget	0004	985,435.03
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
15 Flathead
0339 Evergreen Elem

Submit ID: 0339-05015872

17 Adult Education Fund

Adopted Budget	0001	5,000.00

Budget Uses

Expenditure Budget	0002	5,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,952.24
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,952.24

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,047.76
District Mills	999	0.07
Total Estimated Revenues to Fund Adopted Budget	0004	5,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
15 Flathead

0339 Evergreen Elem

Submit ID: 0339-05015872

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	87,785.53

Budget Uses

Expenditure Budget	0002	87,785.53
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	83,517.89
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	83,517.89
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	4,267.64
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	87,785.53
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
15 Flathead

0339 Evergreen Elem

Submit ID: 0339-05015872

29 Flexibility Fund

Adopted Budget	0001	260,464.11

Budget Uses

Expenditure Budget	0002	260,464.11
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	260,464.11
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	260,464.11

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	260,464.11
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
15 Flathead

0339 Evergreen Elem

Submit ID: 0339-05015872

50 Debt Service Fund
15-0339

Taxable Value		14,963,488.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	30,060.63
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	30,060.63
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	30,060.63

Budget Report
FY 2026

15 Flathead

0339 Evergreen Elem

Submit ID: 0339-05015872

61 Building Reserve Fund

Adopted Budget		0001	851,156.57

Budget Uses

Expenditure Budget		0002	851,156.57
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	732,036.57
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	732,036.57
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	89,587.60
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	29,532.40	
District Tax Levy		1110	29,532.40
District Mills		999	1.97
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.97
Total Estimated Revenues to Fund Adopted Budget		0004	851,156.57

Budget Report
FY 2026

50 Teton

0890 Fairfield Elem

Submit ID: 0890-13290964

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	217	N/A	3,736,172

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Denise Grant

(Signature) (Date)

Chairperson, School Trustees: Chris Christensen

(Signature) (Date)

County Superintendent: Brook Durocher

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

50 Teton

0890 Fairfield Elem

Submit ID: 0890-13290964

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,907,953.24	190,400.00	10%	9.98%	147,958.14	1,461,736.17	298,258.93	79.83
10 Transportation	184,933.50	36,986.70	20%	20.00%	7,064.03	60,698.20	117,171.27	31.36
11 Bus Depreciation Reserve	536,501.08	0.00	N/A	0.00%	496,501.08	0.00	40,000.00	10.71
13 Tuition	134,000.00		N/A		0.00	0.00	134,000.00	35.87
14 Retirement	273,990.95	51,554.70	20%	18.82%	0.00	273,990.95		
17 Adult Education	3,205.46	0.00	35%	0.00%	3,205.46	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	81,350.80	0.00	N/A	0.00%	36,286.89	1,350.80	43,713.11	11.70
29 Flexibility	174,901.41	0.00	N/A	0.00%	171,683.31	3,218.10	0.00	0.00
61 Building Reserve	192,422.16	0.00	N/A	0.00%	128,272.16	51,320.00	12,830.00	3.43
Total of All Funds	3,489,258.60	278,941.40			990,971.07	1,852,314.22	645,973.31	172.90

50 Debt Service Tax Jurisdiction								
BE	0.00	0.00	20-9-438	0.00%	4,929.82	0.00	0.00	0.00

Budget Report
FY 2026

50 Teton

0890 Fairfield Elem

Submit ID: 0890-13290964

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	FAIRFIELD K-6	169
M1	FAIRFIELD 7-8	48

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

A.	Direct State Aid	(I-A)	749,098.16
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	159,907.41
D.	At Risk Student	(I-D)	7,619.31
E.	Indian Education For All	(I-E)	5,505.29
F.	American Indian Achievement Gap	(I-F)	498.00
G.	Data For Achievement	(I-G)	5,270.93
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	35,501.20
I.	State Special Education Related-Services Payment To Coop	(I-I)	11,833.01
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	19,754.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	210
B.	BASE Budget Limit	(II-B)	1,397,781.23
C.	Maximum Budget Limit	(II-C)	1,728,355.72
D.	Over-BASE Levy As Submitted on Budget	(II-D)	298,258.93
E.	Adopted Budget	(II-E)	1,728,355.72

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	89%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,573,903.66
H.	Maximum Budget Limit	(II-H)	1,938,447.64
I.	Highest Budget Without a Vote	(II-I)	1,907,953.24
J.	Highest Budget	(II-J)	1,938,447.64
K.	Highest Voted Amount	(II-K)	30,494.40
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,907,953.24

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

A.	Operating Reserve (961)	(III-A)		190,400.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		147,958.14
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	21,390.32	
2.	Remaining Fund Balance Available (970b)	(III-D2)	126,567.82	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		338,358.14

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,907,953.24
1.	BASE Budget Limit	(V-A1)	1,573,903.66	
2.	Over-BASE Budget	(V-A2)	334,049.58	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		749,098.16
1.	Direct State Aid Paid By State	(V-B1)	749,098.16	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		159,907.41
D.	At Risk Student	(V-D)		7,619.31
E.	Indian Education For All	(V-E)		5,505.29
F.	American Indian Achievement Gap	(V-F)		498.00
G.	Data For Achievement	(V-G)		5,270.93
H.	Special Education Allowable Cost Payment	(V-H)		35,501.20
I.	Remaining Fund Balance Available	(V-I)		126,567.82
J.	Non-Levy Revenue and Funding Sources	(V-J)		81,546.56
1.	Actual Non-Levy Revenue	(V-J1)	5,327.28	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	76,219.28	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		402,388.98
1.	State - Guaranteed Tax Base Aid	(V-L1)	402,388.98	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,573,903.66

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		35,790.65
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	21,390.32	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	14,400.33	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		298,258.93
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		334,049.58

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		79.83
	1. District Property Tax Levy Mills	(V-U1)	79.83	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		79.83

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
50 Teton

0890 Fairfield Elem

Submit ID: 0890-13290964

01 General Fund

Adopted Budget	0001	1,907,953.24

Budget Uses

Expenditure Budget	0002	1,907,953.24
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	147,958.14
Direct State Aid	3110	749,098.16
Quality Educator	3111	159,907.41
At Risk Student	3112	7,619.31
Indian Education For All	3113	5,505.29
American Indian Achievement Gap	3114	498.00
State Special Education Allowable Cost Payment to Districts	3115	35,501.20
Data For Achievement	3116	5,270.93
State - Guaranteed Tax Base Aid	3120	402,388.98

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	5,327.28
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	76,219.28
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	14,400.33

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	0.00		
Over-BASE Levy	1110(c)	298,258.93		
District Tax Levy			1110	298,258.93
Total Estimated Revenues to Fund Adopted Budget			0004	1,907,953.24
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	184,933.50

Budget Uses

Expenditure Budget	0002	184,933.50
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	55,180.19
Contingency	0006	5,518.02
Over-Schedule	0011	124,235.29
Fund Balance for Budget	TFS48	44,050.73
Operating Reserve	0961	36,986.70
Unreserved Fund Balance Reappropriated	0970	7,064.03

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	15,174.55
State - On-Schedule Transportation Reimbursement	3210	45,523.65
District Tax Levy	1110	117,171.27
District Mills	999	31.36
Total Estimated Revenues to Fund Adopted Budget	0004	184,933.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

50 Teton

0890 Fairfield Elem

Submit ID: 0890-13290964

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	536,501.08

Budget Uses

Expenditure Budget	0002	536,501.08
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	496,501.08
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	496,501.08
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	40,000.00
District Mills	999	10.71
Total Estimated Revenues to Fund Adopted Budget	0004	536,501.08

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2024 Lion C VIN0129	2024	187,500.00	0.00	37,500.00	0.00
2024 Lion C VIN0130	2024	187,500.00	0.00	37,500.00	0.00
2024 Lion C VIN0131	2024	187,500.00	0.00	37,500.00	0.00
2019 Freightliner VIN3876	2023	106,133.60	20,453.44	21,226.72	10,200.10
2024 Freightliner VIN 1211	2023	62,023.50	14,628.65	12,404.70	11,364.70
2021 Chevrolet Thomas VIN2004	2020	37,926.50	37,926.50	7,585.30	7,585.30
2019 Thomas VIN5888	2018	52,499.00	73,498.60	10,499.80	5,249.90
2017 Blue Bird VIN1964	2017	94,000.00	135,400.00	18,800.00	5,600.00
2014 Thomas VIN0511	2013	47,534.50	71,301.75	N/A	NA
Bus Watch Camera System	2010	1,300.00	1,950.00	N/A	NA
Total					40,000.00

Budget Report
FY 2026
50 Teton

0890 Fairfield Elem

Submit ID: 0890-13290964

13 Tuition Fund

Adopted Budget	0001	134,000.00

Budget Uses

Expenditure Budget	0002	134,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	134,000.00
District Mills	999	35.87
Total Estimated Revenues to Fund Adopted Budget	0004	134,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	273,990.95

Budget Uses

Expenditure Budget	0002	273,990.95
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	51,554.70
Operating Reserve	0961	51,554.70
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	273,990.95
Total Estimated Revenues to Fund Adopted Budget	0004	273,990.95
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
50 Teton

0890 Fairfield Elem

Submit ID: 0890-13290964

17 Adult Education Fund

Adopted Budget	0001	3,205.46

Budget Uses

Expenditure Budget	0002	3,205.46
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,205.46
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,205.46

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,205.46
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	81,350.80

Budget Uses

Expenditure Budget	0002	81,350.80
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	36,286.89
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	36,286.89
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,350.80
District Tax Levy	1110	43,713.11
District Mills	999	11.70
Total Estimated Revenues to Fund Adopted Budget	0004	81,350.80
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	174,901.41

Budget Uses

Expenditure Budget	0002	174,901.41
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	171,683.31
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	171,683.31

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	3,218.10
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	174,901.41
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
50 Teton

0890 Fairfield Elem

Submit ID: 0890-13290964

50 Debt Service Fund
BE

Taxable Value		3,736,172.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	4,929.82
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,929.82
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	4,929.82

Budget Report
FY 2026
50 Teton

0890 Fairfield Elem

Submit ID: 0890-13290964

61 Building Reserve Fund

Adopted Budget		0001	192,422.16

Budget Uses

Expenditure Budget		0002	192,422.16
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	128,272.16
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	128,272.16
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	51,320.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	12,830.00	
District Tax Levy		1110	12,830.00
District Mills		999	3.43
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.43
Total Estimated Revenues to Fund Adopted Budget		0004	192,422.16

Budget Report
FY 2026

50 Teton

0891 Fairfield H S

Submit ID: 0891-43024073

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	117	5,698,010

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Denise Grant

(Signature) (Date)

Chairperson, School Trustees: Chris Christensen

(Signature) (Date)

County Superintendent: Brook Durocher

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

50 Teton

0891 Fairfield H S

Submit ID: 0891-43024073

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,521,403.02	210,687.92	10%	13.85%	75,063.00	1,111,696.85	334,643.17	58.75
10 Transportation	193,494.18	38,698.84	20%	20.00%	96,868.99	60,698.20	35,926.99	6.31
11 Bus Depreciation Reserve	534,024.14	0.00	N/A	0.00%	494,024.14	0.00	40,000.00	7.02
13 Tuition	75,000.00		N/A		0.00	0.00	75,000.00	13.16
14 Retirement	252,914.72	50,582.94	20%	20.00%	33,147.89	219,766.83		
17 Adult Education	68,939.12	0.00	35%	0.00%	68,939.12	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	81,039.56	0.00	N/A	0.00%	23,855.48	1,039.56	56,144.52	9.85
29 Flexibility	179,201.77	0.00	N/A	0.00%	164,160.83	15,040.94	0.00	0.00
61 Building Reserve	165,178.48	0.00	N/A	0.00%	111,263.48	43,132.00	10,783.00	1.89
Total of All Funds	3,071,194.99	299,969.70			1,067,322.93	1,451,374.38	552,497.68	96.98

50 Debt Service Tax Jurisdiction								
BH	0.00	0.00	20-9-438	0.00%	4,459.43	0.00	0.00	0.00

Budget Report
FY 2026

50 Teton

0891 Fairfield H S

Submit ID: 0891-43024073

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 FAIRFIELD HS 9-12 117 *

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

A.	Direct State Aid	(I-A)	596,341.36
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	105,848.34
D.	At Risk Student	(I-D)	3,723.98
E.	Indian Education For All	(I-E)	2,968.29
F.	American Indian Achievement Gap	(I-F)	498.00
G.	Data For Achievement	(I-G)	2,841.93
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	18,323.20
I.	State Special Education Related-Services Payment To Coop	(I-I)	6,107.36
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	29,696.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	121
B.	BASE Budget Limit	(II-B)	1,150,904.92
C.	Maximum Budget Limit	(II-C)	1,425,171.54
D.	Over-BASE Levy As Submitted on Budget	(II-D)	309,988.21
E.	Adopted Budget	(II-E)	1,460,893.13

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,211,253.56
H.	Maximum Budget Limit	(II-H)	1,491,380.86
I.	Highest Budget Without a Vote	(II-I)	1,521,403.02
J.	Highest Budget	(II-J)	1,521,403.02
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,521,403.02

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

A.	Operating Reserve (961)	(III-A)		152,140.30
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		58,547.62
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	58,547.62	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		75,063.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	75,063.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		285,750.92

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,521,403.02
1.	BASE Budget Limit	(V-A1)	1,211,253.56	
2.	Over-BASE Budget	(V-A2)	310,149.46	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		596,341.36
1.	Direct State Aid Paid By State	(V-B1)	596,341.36	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		105,848.34
D.	At Risk Student	(V-D)		3,723.98
E.	Indian Education For All	(V-E)		2,968.29
F.	American Indian Achievement Gap	(V-F)		498.00
G.	Data For Achievement	(V-G)		2,841.93
H.	Special Education Allowable Cost Payment	(V-H)		18,323.20
I.	Remaining Fund Balance Available	(V-I)		75,063.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		45,883.91
1.	Actual Non-Levy Revenue	(V-J1)	6,211.79	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	39,672.12	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		359,761.55
1.	State - Guaranteed Tax Base Aid	(V-L1)	335,267.84	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	24,493.71	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,211,253.56

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		310,149.46
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		310,149.46

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		4.32
U.	Over-BASE Mills	(V-U)		54.43
	1. District Property Tax Levy Mills	(V-U1)	54.43	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		58.75

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

50 Teton

0891 Fairfield H S

Submit ID: 0891-43024073

01 General Fund

Adopted Budget	0001	1,521,403.02

Budget Uses

Expenditure Budget	0002	1,521,403.02
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	75,063.00
Direct State Aid	3110	596,341.36
Quality Educator	3111	105,848.34
At Risk Student	3112	3,723.98
Indian Education For All	3113	2,968.29
American Indian Achievement Gap	3114	498.00
State Special Education Allowable Cost Payment to Districts	3115	18,323.20
Data For Achievement	3116	2,841.93
State - Guaranteed Tax Base Aid	3120	335,267.84

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	6,211.79
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	39,672.12
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2026
50 Teton
0891 Fairfield H S

Submit ID: 0891-43024073

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	24,493.71		
Over-BASE Levy	1110(c)	310,149.46		
District Tax Levy			1110	334,643.17
Total Estimated Revenues to Fund Adopted Budget			0004	1,521,403.02
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2026
50 Teton

0891 Fairfield H S

Submit ID: 0891-43024073

10 Transportation Fund

Adopted Budget	0001	193,494.18

Budget Uses

Expenditure Budget	0002	193,494.18
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	55,180.19
Contingency	0006	5,518.02
Over-Schedule	0011	132,795.97
Fund Balance for Budget	TFS48	135,567.83
Operating Reserve	0961	38,698.84
Unreserved Fund Balance Reappropriated	0970	96,868.99

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	15,174.55
State - On-Schedule Transportation Reimbursement	3210	45,523.65
District Tax Levy	1110	35,926.99
District Mills	999	6.31
Total Estimated Revenues to Fund Adopted Budget	0004	193,494.18
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

50 Teton

0891 Fairfield H S

Submit ID: 0891-43024073

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	534,024.14

Budget Uses

Expenditure Budget	0002	534,024.14
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	494,024.14
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	494,024.14
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	40,000.00
District Mills	999	7.02
Total Estimated Revenues to Fund Adopted Budget	0004	534,024.14

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2024 Lion C VIN0129	2024	187,500.00	0.00	37,500.00	0.00
2024 Lion C VIN0130	2024	187,500.00	0.00	37,500.00	0.00
2024 Lion C VIN0131	2024	187,500.00	0.00	37,500.00	0.00
2019 Freightliner VIN3876	2023	106,133.60	32,453.44	21,226.72	6,881.52
2024 Freightliner VIN1211	2023	62,023.50	24,628.65	12,404.70	11,578.38
2021 Chevrolet Thomas VIN2004	2020	37,926.50	37,926.50	7,585.30	7,585.30
2019 Thomas VIN5888	2018	52,499.00	68,248.70	10,499.80	8,354.80
2017 Blue Bird VIN1964	2017	94,000.00	135,400.00	18,800.00	5,600.00
2014 Thomas VIN0511	2013	47,534.50	71,301.75	N/A	NA
Bus Watch Camera System	2010	1,300.00	1,950.00	N/A	NA
Total					40,000.00

Budget Report
FY 2026

50 Teton

0891 Fairfield H S

Submit ID: 0891-43024073

13 Tuition Fund

Adopted Budget	0001	75,000.00

Budget Uses

Expenditure Budget	0002	75,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	75,000.00
District Mills	999	13.16
Total Estimated Revenues to Fund Adopted Budget	0004	75,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
50 Teton

0891 Fairfield H S

Submit ID: 0891-43024073

14 Retirement Fund

Adopted Budget	0001	252,914.72

Budget Uses

Expenditure Budget	0002	252,914.72
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	83,730.83
Operating Reserve	0961	50,582.94
Unreserved Fund Balance Reappropriated	0970	33,147.89

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	219,766.83
Total Estimated Revenues to Fund Adopted Budget	0004	252,914.72
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
50 Teton

0891 Fairfield H S

Submit ID: 0891-43024073

17 Adult Education Fund

Adopted Budget	0001	68,939.12

Budget Uses

Expenditure Budget	0002	68,939.12
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	68,939.12
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	68,939.12

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	68,939.12
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
50 Teton

0891 Fairfield H S

Submit ID: 0891-43024073

28 Technology Fund

Adopted Budget	0001	81,039.56

Budget Uses

Expenditure Budget	0002	81,039.56
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	23,855.48
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	23,855.48
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,039.56
District Tax Levy	1110	56,144.52
District Mills	999	9.85
Total Estimated Revenues to Fund Adopted Budget	0004	81,039.56
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	179,201.77

Budget Uses

Expenditure Budget	0002	179,201.77
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	164,160.83
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	164,160.83

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	15,040.94
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	179,201.77
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
50 Teton

0891 Fairfield H S

Submit ID: 0891-43024073

50 Debt Service Fund
BH

Taxable Value		5,698,010.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	4,459.43
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,459.43
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	4,459.43

Budget Report
FY 2026
50 Teton

0891 Fairfield H S

Submit ID: 0891-43024073

61 Building Reserve Fund

Adopted Budget		0001	165,178.48

Budget Uses

Expenditure Budget		0002	165,178.48
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	111,263.48
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	111,263.48
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	43,132.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	10,783.00	
District Tax Levy		1110	10,783.00
District Mills		999	1.89
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.89
Total Estimated Revenues to Fund Adopted Budget		0004	165,178.48

Budget Report
FY 2026

15 Flathead

Submit ID: 0308-53102238

0308 Fair-Mont-Egan Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	163	N/A	6,128,780

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Julie Wood

(Signature) (Date)

Chairperson, School Trustees: Kim Souther

(Signature) (Date)

County Superintendent: Marcia Stolfus

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

15 Flathead

Submit ID: 0308-53102238

0308 Fair-Mont-Egan Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,441,937.72	126,138.08	10%	8.75%	0.00	1,232,664.00	209,273.72	34.13
10 Transportation	822.54	164.51	20%	20.00%	11,100.58	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	91,309.48		N/A		82,077.80	0.00	9,231.68	1.51
14 Retirement	229,000.95	45,800.19	20%	20.00%	79,149.10	149,851.85		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	26,897.19	0.00	N/A	0.00%	19,797.59	1,099.60	6,000.00	0.98
29 Flexibility	476.77	0.00	N/A	0.00%	476.77	0.00	0.00	0.00
61 Building Reserve	184,995.37	0.00	N/A	0.00%	128,550.37	43,222.50	13,222.50	2.16
Total of All Funds	1,975,440.02	172,102.78			321,152.21	1,426,837.95	237,727.90	38.78

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

Budget Report
FY 2026

15 Flathead

Submit ID: 0308-53102238

0308 Fair-Mont-Egan Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	FAIR-MONT-EGAN K-6	130
M1	FAIR-MONT-EGAN 7-8	33

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

A.	Direct State Aid	(I-A)	580,741.51
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	126,049.56
D.	At Risk Student	(I-D)	2,737.24
E.	Indian Education For All	(I-E)	4,135.31
F.	American Indian Achievement Gap	(I-F)	747.00
G.	Data For Achievement	(I-G)	3,959.27
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	71,906.71
I.	State Special Education Related-Services Payment To Coop	(I-I)	8,888.39
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	12,038.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	143
B.	BASE Budget Limit	(II-B)	1,101,814.59
C.	Maximum Budget Limit	(II-C)	1,379,719.39
D.	Over-BASE Levy As Submitted on Budget	(II-D)	160,726.19
E.	Adopted Budget	(II-E)	1,262,540.78

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,281,211.53
H.	Maximum Budget Limit	(II-H)	1,624,974.67
I.	Highest Budget Without a Vote	(II-I)	1,441,937.72
J.	Highest Budget	(II-J)	1,624,974.67
K.	Highest Voted Amount	(II-K)	183,036.95
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,441,937.72

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

A.	Operating Reserve (961)	(III-A)		126,138.08
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		126,138.08

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,441,937.72
	1. BASE Budget Limit	(V-A1)	1,281,211.53	
	2. Over-BASE Budget	(V-A2)	160,726.19	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		580,741.51
	1. Direct State Aid Paid By State	(V-B1)	580,741.51	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		126,049.56
D.	At Risk Student	(V-D)		2,737.24
E.	Indian Education For All	(V-E)		4,135.31
F.	American Indian Achievement Gap	(V-F)		747.00
G.	Data For Achievement	(V-G)		3,959.27
H.	Special Education Allowable Cost Payment	(V-H)		71,906.71
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		120,370.90
	1. Actual Non-Levy Revenue	(V-J1)	4,892.41	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	115,478.49	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		370,564.03
	1. State - Guaranteed Tax Base Aid	(V-L1)	322,016.50	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	48,547.53	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,281,211.53

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		160,726.19
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		160,726.19

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		7.91
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		26.22
	1. District Property Tax Levy Mills	(V-U1)	26.22	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		34.13

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
15 Flathead

Submit ID: 0308-53102238

0308 Fair-Mont-Egan Elem

01 General Fund

Adopted Budget	0001	1,441,937.72

Budget Uses

Expenditure Budget	0002	1,441,937.72
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	580,741.51
Quality Educator	3111	126,049.56
At Risk Student	3112	2,737.24
Indian Education For All	3113	4,135.31
American Indian Achievement Gap	3114	747.00
State Special Education Allowable Cost Payment to Districts	3115	71,906.71
Data For Achievement	3116	3,959.27
State - Guaranteed Tax Base Aid	3120	322,016.50

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	4,892.41
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	115,478.49
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	48,547.53		
Over-BASE Levy	1110(c)	160,726.19		
District Tax Levy			1110	209,273.72
Total Estimated Revenues to Fund Adopted Budget			0004	1,441,937.72
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2026

15 Flathead

0308 Fair-Mont-Egan Elem

Submit ID: 0308-53102238

10 Transportation Fund

Adopted Budget	0001	822.54

Budget Uses

Expenditure Budget	0002	822.54
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	722.54
Contingency	0006	100.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	11,265.09
Operating Reserve	0961	164.51
Unreserved Fund Balance Reappropriated	0970	11,100.58

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	822.54
Estimated Revenues Exceeding Adopted Budget	0004a	10,278.04

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2026
15 Flathead
0308 Fair-Mont-Egan Elem

Submit ID: 0308-53102238

13 Tuition Fund

Adopted Budget	0001	91,309.48

Budget Uses

Expenditure Budget	0002	91,309.48
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	82,077.80
Unreserved Fund Balance Reappropriated	0970	82,077.80

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	9,231.68
District Mills	999	1.51
Total Estimated Revenues to Fund Adopted Budget	0004	91,309.48
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	229,000.95

Budget Uses

Expenditure Budget	0002	229,000.95
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	124,949.29
Operating Reserve	0961	45,800.19
Unreserved Fund Balance Reappropriated	0970	79,149.10

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	149,851.85
Total Estimated Revenues to Fund Adopted Budget	0004	229,000.95
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	26,897.19

Budget Uses

Expenditure Budget	0002	26,897.19
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	19,797.59
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	19,797.59
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,099.60
District Tax Levy	1110	6,000.00
District Mills	999	0.98
Total Estimated Revenues to Fund Adopted Budget	0004	26,897.19
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	476.77

Budget Uses

Expenditure Budget	0002	476.77
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	476.77
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	476.77

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	476.77
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
15 Flathead

0308 Fair-Mont-Egan Elem

Submit ID: 0308-53102238

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

15 Flathead

Submit ID: 0308-53102238

0308 Fair-Mont-Egan Elem

61 Building Reserve Fund

Adopted Budget		0001	184,995.37

Budget Uses

Expenditure Budget		0002	184,995.37
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	128,550.37
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	128,550.37
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	43,222.50
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	13,222.50	
District Tax Levy		1110	13,222.50
District Mills		999	2.16
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.16
Total Estimated Revenues to Fund Adopted Budget		0004	184,995.37

Budget Report
FY 2026

42 Richland

0750 Fairview Elem

Submit ID: 0750-14927319

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	191	N/A	12,819,762

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Julie Asbeck

(Signature) (Date)

Chairperson, School Trustees: Brad Tveit

(Signature) (Date)

County Superintendent: Dr Timothy Tharp

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

42 Richland

0750 Fairview Elem

Submit ID: 0750-14927319

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,790,211.66	0.00	10%	0.00%	116,671.19	1,274,742.47	398,798.00	31.10
10 Transportation	490,000.00	0.00	20%	0.00%	56,588.00	87,316.95	346,095.05	27.00
11 Bus Depreciation Reserve	490,294.23	0.00	N/A	0.00%	461,894.23	0.00	28,400.00	2.22
13 Tuition	64,660.00		N/A		29,492.97	0.00	35,167.03	2.74
14 Retirement	310,232.82	0.00	20%	0.00%	76,584.42	233,648.40		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	8,885.52	0.00	N/A	0.00%	7,635.92	1,249.60	0.00	0.00
29 Flexibility	4,241,706.41	0.00	N/A	0.00%	2,241,706.41	2,000,000.00	0.00	0.00
61 Building Reserve	139,111.55	0.00	N/A	0.00%	78,066.55	41,045.00	20,000.00	1.56
Total of All Funds	7,535,102.19	0.00			3,068,639.69	3,638,002.42	828,460.08	64.62

50 Debt Service Tax Jurisdiction								
13	0.00	0.00	20-9-438	0.00%	251,933.77	0.00	0.00	0.00

Budget Report
FY 2026

42 Richland

0750 Fairview Elem

Submit ID: 0750-14927319

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	FAIRVIEW K-6	149
M1	FAIRVIEW 7-8	42

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

A.	Direct State Aid	(I-A)	669,060.80
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	167,738.22
D.	At Risk Student	(I-D)	6,904.41
E.	Indian Education For All	(I-E)	4,845.67
F.	American Indian Achievement Gap	(I-F)	3,486.00
G.	Data For Achievement	(I-G)	4,639.39
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	47,701.22
I.	State Special Education Related-Services Payment To Coop	(I-I)	10,415.23
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	9,742.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	183
B.	BASE Budget Limit	(II-B)	1,300,733.12
C.	Maximum Budget Limit	(II-C)	1,622,118.92
D.	Over-BASE Levy As Submitted on Budget	(II-D)	121,927.34
E.	Adopted Budget	(II-E)	1,622,118.92

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,455,985.73
H.	Maximum Budget Limit	(II-H)	1,790,211.66
I.	Highest Budget Without a Vote	(II-I)	1,790,211.66
J.	Highest Budget	(II-J)	1,790,211.66
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,790,211.66

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

A.	Operating Reserve (961)	(III-A)		0.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		116,671.19
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	116,671.19	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		116,671.19

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,790,211.66
1.	BASE Budget Limit	(V-A1)	1,455,985.73	
2.	Over-BASE Budget	(V-A2)	334,225.93	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		669,060.80
1.	Direct State Aid Paid By State	(V-B1)	669,060.80	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		167,738.22
D.	At Risk Student	(V-D)		6,904.41
E.	Indian Education For All	(V-E)		4,845.67
F.	American Indian Achievement Gap	(V-F)		3,486.00
G.	Data For Achievement	(V-G)		4,639.39
H.	Special Education Allowable Cost Payment	(V-H)		47,701.22
I.	Remaining Fund Balance Available	(V-I)		116,671.19
J.	Non-Levy Revenue and Funding Sources	(V-J)		94,842.59
1.	Actual Non-Levy Revenue	(V-J1)	9,338.57	
2.	Anticipated Non-Levy Revenue	(V-J2)	70,000.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	15,504.02	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		340,096.24
1.	State - Guaranteed Tax Base Aid	(V-L1)	63,225.58	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	276,870.66	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,455,985.73

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		212,298.59
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	212,298.59	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		121,927.34
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		334,225.93

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		21.59
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		9.51
	1. District Property Tax Levy Mills	(V-U1)	9.51	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		31.10

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

42 Richland

0750 Fairview Elem

Submit ID: 0750-14927319

01 General Fund

Adopted Budget	0001	1,790,211.66

Budget Uses

Expenditure Budget	0002	1,790,211.66
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	116,671.19
Direct State Aid	3110	669,060.80
Quality Educator	3111	167,738.22
At Risk Student	3112	6,904.41
Indian Education For All	3113	4,845.67
American Indian Achievement Gap	3114	3,486.00
State Special Education Allowable Cost Payment to Districts	3115	47,701.22
Data For Achievement	3116	4,639.39
State - Guaranteed Tax Base Aid	3120	63,225.58

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	9,176.39
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	162.18
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	15,504.02
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	70,000.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	212,298.59
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	276,870.66		
Over-BASE Levy	1110(c)	121,927.34		
District Tax Levy			1110	398,798.00
Total Estimated Revenues to Fund Adopted Budget			0004	1,790,211.66
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2026

42 Richland

0750 Fairview Elem

Submit ID: 0750-14927319

10 Transportation Fund

Adopted Budget	0001	490,000.00

Budget Uses

Expenditure Budget	0002	490,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	79,379.04
Contingency	0006	7,937.90
Over-Schedule	0011	402,683.06
Fund Balance for Budget	TFS48	56,588.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	56,588.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	21,829.23
State - On-Schedule Transportation Reimbursement	3210	65,487.72
District Tax Levy	1110	346,095.05
District Mills	999	27.00
Total Estimated Revenues to Fund Adopted Budget	0004	490,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

42 Richland

0750 Fairview Elem

Submit ID: 0750-14927319

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	490,294.23

Budget Uses

Expenditure Budget	0002	490,294.23
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	461,894.23
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	461,894.23
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	28,400.00
District Mills	999	2.22
Total Estimated Revenues to Fund Adopted Budget	0004	490,294.23

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 MCI J4500 Bus	2021	239,236.50	112,847.30	47,847.30	21,500.00
2017 Short Bus	2017	39,075.00	52,575.00	7,815.00	6,000.00
2008 MCI	2008	209,743.00	313,640.20	41,948.60	900.00
Total					28,400.00

13 Tuition Fund

Adopted Budget	0001	64,660.00

Budget Uses

Expenditure Budget	0002	64,660.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	29,492.97
Unreserved Fund Balance Reappropriated	0970	29,492.97

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	35,167.03
District Mills	999	2.74
Total Estimated Revenues to Fund Adopted Budget	0004	64,660.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	310,232.82

Budget Uses

Expenditure Budget	0002	310,232.82
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	76,584.42
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	76,584.42

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	233,648.40
Total Estimated Revenues to Fund Adopted Budget	0004	310,232.82
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	8,885.52

Budget Uses

Expenditure Budget	0002	8,885.52
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	7,635.92
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,635.92
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,249.60
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	8,885.52
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	4,241,706.41

Budget Uses

Expenditure Budget	0002	4,241,706.41
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,241,706.41
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,241,706.41

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	2,000,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,241,706.41
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

13

Taxable Value		12,819,762.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	251,933.77
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	251,933.77
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	251,933.77

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
Elementary Bond	07/19/2017	06/30/2032	1,750,000.00				
Total Bond Requirements							0.00
Total Debt Service Requirements						0002	0.00

Budget Report
FY 2026

42 Richland

0750 Fairview Elem

Submit ID: 0750-14927319

61 Building Reserve Fund

Adopted Budget		0001	139,111.55

Budget Uses

Expenditure Budget		0002	139,111.55
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	78,066.55
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	78,066.55
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	41,045.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	20,000.00	
District Tax Levy		1110	20,000.00
District Mills		999	1.56
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.56
Total Estimated Revenues to Fund Adopted Budget		0004	139,111.55

Budget Report
FY 2026

42 Richland

0751 Fairview H S

Submit ID: 0751-60413889

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	108	13,782,188

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Julie Asbeck

(Signature) (Date)

Chairperson, School Trustees: Brad Tveit

(Signature) (Date)

County Superintendent: Dr Timothy Tharp

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

42 Richland

0751 Fairview H S

Submit ID: 0751-60413889

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,486,309.51	0.00	10%	0.00%	33,684.92	1,279,951.55	172,673.04	18.10
10 Transportation	250,000.00	0.00	20%	0.00%	62,671.51	21,829.24	165,499.25	12.01
11 Bus Depreciation Reserve	532,530.06	0.00	N/A	0.00%	508,030.06	0.00	24,500.00	1.78
13 Tuition	18,707.29		N/A		18,707.29	0.00	0.00	0.00
14 Retirement	316,072.36	0.00	20%	0.00%	92,591.78	223,480.58		
17 Adult Education	55,000.00	0.00	35%	0.00%	35,066.24	0.00	19,933.76	1.45
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	7,973.16	0.00	N/A	0.00%	6,973.18	999.98	0.00	0.00
29 Flexibility	4,268,168.89	0.00	N/A	0.00%	2,768,168.89	1,500,000.00	0.00	0.00
61 Building Reserve	64,045.16	0.00	N/A	0.00%	10,475.16	42,770.00	10,800.00	0.78
Total of All Funds	6,998,806.43	0.00			3,536,369.03	3,069,031.35	393,406.05	34.12

50 Debt Service Tax Jurisdiction								
3	0.00	0.00	20-9-438	0.00%	280,296.02	0.00	0.00	0.00

Budget Report
FY 2026

42 Richland

0751 Fairview H S

Submit ID: 0751-60413889

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 FAIRVIEW HS 9-12 108 *

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

A.	Direct State Aid	(I-A)	563,107.36
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	108,420.78
D.	At Risk Student	(I-D)	2,264.89
E.	Indian Education For All	(I-E)	2,739.96
F.	American Indian Achievement Gap	(I-F)	1,743.00
G.	Data For Achievement	(I-G)	2,623.32
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	26,785.70
I.	State Special Education Related-Services Payment To Coop	(I-I)	5,125.82
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	22,160.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	118
B.	BASE Budget Limit	(II-B)	1,128,927.56
C.	Maximum Budget Limit	(II-C)	1,403,414.42
D.	Over-BASE Levy As Submitted on Budget	(II-D)	21,415.81
E.	Adopted Budget	(II-E)	1,423,281.12

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,165,140.66
H.	Maximum Budget Limit	(II-H)	1,436,237.17
I.	Highest Budget Without a Vote	(II-I)	1,486,309.51
J.	Highest Budget	(II-J)	1,486,309.51
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,486,309.51

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

A.	Operating Reserve (961)	(III-A)		0.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		33,684.92
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	33,684.92	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		33,684.92

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,486,309.51
1.	BASE Budget Limit	(V-A1)	1,165,140.66	
2.	Over-BASE Budget	(V-A2)	321,168.85	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		563,107.36
1.	Direct State Aid Paid By State	(V-B1)	563,107.36	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		108,420.78
D.	At Risk Student	(V-D)		2,264.89
E.	Indian Education For All	(V-E)		2,739.96
F.	American Indian Achievement Gap	(V-F)		1,743.00
G.	Data For Achievement	(V-G)		2,623.32
H.	Special Education Allowable Cost Payment	(V-H)		26,785.70
I.	Remaining Fund Balance Available	(V-I)		33,684.92
J.	Non-Levy Revenue and Funding Sources	(V-J)		272,513.50
1.	Actual Non-Levy Revenue	(V-J1)	19,497.61	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	253,015.89	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		151,257.23
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	151,257.23	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,165,140.66

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		299,753.04
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	299,753.04	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		21,415.81
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		321,168.85

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		16.55
U.	Over-BASE Mills	(V-U)		1.55
	1. District Property Tax Levy Mills	(V-U1)	1.55	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		18.10

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

42 Richland

0751 Fairview H S

Submit ID: 0751-60413889

01 General Fund

Adopted Budget	0001	1,486,309.51

Budget Uses

Expenditure Budget	0002	1,486,309.51
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	33,684.92
Direct State Aid	3110	563,107.36
Quality Educator	3111	108,420.78
At Risk Student	3112	2,264.89
Indian Education For All	3113	2,739.96
American Indian Achievement Gap	3114	1,743.00
State Special Education Allowable Cost Payment to Districts	3115	26,785.70
Data For Achievement	3116	2,623.32
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	9,069.36
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	10,428.25
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	4,953.92
Tuition from School Districts Outside State	1330	248,061.97
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	299,753.04
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	151,257.23		
Over-BASE Levy	1110(c)	21,415.81		
District Tax Levy			1110	172,673.04
Total Estimated Revenues to Fund Adopted Budget			0004	1,486,309.51
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	250,000.00

Budget Uses

Expenditure Budget	0002	250,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	19,844.76
Contingency	0006	1,984.48
Over-Schedule	0011	228,170.76
Fund Balance for Budget	TFS48	62,671.51
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	62,671.51

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	5,457.31
State - On-Schedule Transportation Reimbursement	3210	16,371.93
District Tax Levy	1110	165,499.25
District Mills	999	12.01
Total Estimated Revenues to Fund Adopted Budget	0004	250,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	532,530.06

Budget Uses

Expenditure Budget	0002	532,530.06
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	508,030.06
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	508,030.06
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	24,500.00
District Mills	999	1.78
Total Estimated Revenues to Fund Adopted Budget	0004	532,530.06

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 MCI J4500 Bus	2021	234,062.50	94,812.50	46,812.50	15,000.00
2017 Short Bus	2017	39,075.00	51,075.00	7,815.00	2,000.00
2008 MCI	2008	194,387.00	276,264.40	38,877.40	7,500.00
Total					24,500.00

13 Tuition Fund

Adopted Budget	0001	18,707.29

Budget Uses

Expenditure Budget	0002	18,707.29
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	18,707.29
Unreserved Fund Balance Reappropriated	0970	18,707.29

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	18,707.29
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
42 Richland

0751 Fairview H S

Submit ID: 0751-60413889

14 Retirement Fund

Adopted Budget	0001	316,072.36

Budget Uses

Expenditure Budget	0002	316,072.36
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	92,591.78
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	92,591.78

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	223,480.58
Total Estimated Revenues to Fund Adopted Budget	0004	316,072.36
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
42 Richland
0751 Fairview H S

Submit ID: 0751-60413889

17 Adult Education Fund

Adopted Budget	0001	55,000.00

Budget Uses

Expenditure Budget	0002	55,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	35,066.24
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	35,066.24

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	19,933.76
District Mills	999	1.45
Total Estimated Revenues to Fund Adopted Budget	0004	55,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	7,973.16

Budget Uses

Expenditure Budget	0002	7,973.16
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	6,973.18
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,973.18
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	999.98
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,973.16
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	4,268,168.89

Budget Uses

Expenditure Budget	0002	4,268,168.89
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,768,168.89
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,768,168.89

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	1,500,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,268,168.89
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

3

Taxable Value		13,782,188.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	280,296.02
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	280,296.02
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	280,296.02

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
High School Bond	07/19/2017	06/30/2032	1,750,000.00				
Total Bond Requirements							0.00
Total Debt Service Requirements						0002	0.00

Budget Report
FY 2026

42 Richland

0751 Fairview H S

Submit ID: 0751-60413889

61 Building Reserve Fund

Adopted Budget		0001	64,045.16

Budget Uses

Expenditure Budget		0002	64,045.16
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	10,475.16
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	10,475.16
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	42,770.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	10,800.00	
District Tax Levy		1110	10,800.00
District Mills		999	0.78
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.78
Total Estimated Revenues to Fund Adopted Budget		0004	64,045.16

Budget Report
FY 2026

14 Fergus

0259 Fergus H S

Submit ID: 0259-21480938

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	362	17,608,092

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Rebekah Rhoades

(Signature) (Date)

Chairperson, School Trustees: Kris Birdwell

(Signature) (Date)

County Superintendent: Rhonda Long

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

14 Fergus

0259 Fergus H S

Submit ID: 0259-21480938

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	4,117,009.03	320,929.05	10%	7.80%	0.00	3,087,414.50	1,029,594.53	58.49
10 Transportation	315,000.00	63,000.00	20%	20.00%	60,505.64	66,270.44	188,223.92	10.69
11 Bus Depreciation Reserve	538,358.70	0.00	N/A	0.00%	364,743.54	10,000.00	163,615.16	9.29
13 Tuition	149,363.71		N/A		23,045.44	0.00	126,318.27	7.17
14 Retirement	600,000.00	120,000.00	20%	20.00%	59,598.16	540,401.84		
17 Adult Education	44,857.41	15,700.09	35%	35.00%	53,311.31	1,000.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	413,008.25	0.00	N/A	0.00%	350,990.18	7,853.02	54,165.05	3.08
29 Flexibility	227,051.82	0.00	N/A	0.00%	185,323.71	41,728.11	0.00	0.00
61 Building Reserve	1,255,188.94	0.00	N/A	0.00%	1,060,328.94	80,488.00	114,372.00	6.50
Total of All Funds	7,659,837.86	519,629.14			2,157,846.92	3,835,155.91	1,676,288.93	95.22

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

Budget Report
FY 2026

14 Fergus

0259 Fergus H S

Submit ID: 0259-21480938

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

H1	FERGUS HS 9-12	362 *
H2	CNTRL CTE ACAD 9-12	0 *

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

A.	Direct State Aid	(I-A)	1,656,977.82
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	237,345.42
D.	At Risk Student	(I-D)	8,146.83
E.	Indian Education For All	(I-E)	9,183.94
F.	American Indian Achievement Gap	(I-F)	2,241.00
G.	Data For Achievement	(I-G)	8,792.98
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	60,936.65
I.	State Special Education Related-Services Payment To Coop	(I-I)	19,249.09
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	70,590.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	364
B.	BASE Budget Limit	(II-B)	2,827,852.81
C.	Maximum Budget Limit	(II-C)	3,526,114.18
D.	Over-BASE Levy As Submitted on Budget	(II-D)	698,261.37
E.	Adopted Budget	(II-E)	3,526,114.18

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,324,229.52
H.	Maximum Budget Limit	(II-H)	4,117,009.03
I.	Highest Budget Without a Vote	(II-I)	4,117,009.03
J.	Highest Budget	(II-J)	4,117,009.03
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	4,117,009.03

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

A.	Operating Reserve (961)	(III-A)		320,929.05
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		320,929.05

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		4,117,009.03
	1. BASE Budget Limit	(V-A1)	3,324,229.52	
	2. Over-BASE Budget	(V-A2)	792,779.51	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,656,977.82
	1. Direct State Aid Paid By State	(V-B1)	1,656,977.82	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		237,345.42
D.	At Risk Student	(V-D)		8,146.83
E.	Indian Education For All	(V-E)		9,183.94
F.	American Indian Achievement Gap	(V-F)		2,241.00
G.	Data For Achievement	(V-G)		8,792.98
H.	Special Education Allowable Cost Payment	(V-H)		60,936.65
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		35,763.16
	1. Actual Non-Levy Revenue	(V-J1)	6,518.75	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	29,244.41	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,304,841.72
	1. State - Guaranteed Tax Base Aid	(V-L1)	1,068,026.70	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	236,815.02	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,324,229.52

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		792,779.51
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		792,779.51

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		13.47
U.	Over-BASE Mills	(V-U)		45.02
	1. District Property Tax Levy Mills	(V-U1)	45.02	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		58.49

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
14 Fergus

0259 Fergus H S

Submit ID: 0259-21480938

01 General Fund

Adopted Budget	0001	4,117,009.03

Budget Uses

Expenditure Budget	0002	4,117,009.03
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,656,977.82
Quality Educator	3111	237,345.42
At Risk Student	3112	8,146.83
Indian Education For All	3113	9,183.94
American Indian Achievement Gap	3114	2,241.00
State Special Education Allowable Cost Payment to Districts	3115	60,936.65
Data For Achievement	3116	8,792.98
State - Guaranteed Tax Base Aid	3120	1,068,026.70

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	6,518.75
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	29,244.41
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	236,815.02		
Over-BASE Levy	1110(c)	792,779.51		
District Tax Levy			1110	1,029,594.53
Total Estimated Revenues to Fund Adopted Budget			0004	4,117,009.03
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	315,000.00

Budget Uses

Expenditure Budget	0002	315,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	57,518.58
Contingency	0006	5,751.86
Over-Schedule	0011	251,729.56
Fund Balance for Budget	TFS48	123,505.64
Operating Reserve	0961	63,000.00
Unreserved Fund Balance Reappropriated	0970	60,505.64

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	3,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	15,817.61
State - On-Schedule Transportation Reimbursement	3210	47,452.83
District Tax Levy	1110	188,223.92
District Mills	999	10.69
Total Estimated Revenues to Fund Adopted Budget	0004	315,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

14 Fergus

0259 Fergus H S

Submit ID: 0259-21480938

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	538,358.70

Budget Uses

Expenditure Budget	0002	538,358.70
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	364,743.54
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	364,743.54
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	10,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	163,615.16
District Mills	999	9.29
Total Estimated Revenues to Fund Adopted Budget	0004	538,358.70

Budget Report
FY 2026

14 Fergus

0259 Fergus H S

Submit ID: 0259-21480938

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2026 IC #8011	2025	45,770.51	0.00	9,154.10	0.00
2017 MCI MOTORCOACH #7867	2024	264,736.80	0.00	52,947.36	0.00
2024 INTL #9260	2024	46,748.68	0.00	9,349.74	0.00
2015 MCI J4500 #7027	2022	196,120.00	0.00	39,224.00	39,224.00
2022 INTL #7235	2022	48,728.55	0.00	9,745.71	0.00
BUS RADIOS AND BASES - DUNNE COMMUNICATIONS	2022	16,199.08	3,239.82	3,239.82	3,239.82
2018 MCI J4500 #8974	2021	232,876.80	18,512.72	46,575.36	0.00
2021 IC #6977	2021	45,119.22	0.00	9,023.84	0.00
2021 S (SPECIAL ED) #6975	2021	47,279.54	0.00	9,455.91	0.00
2014 MCI MOTOR COACH #6743	2020	232,303.80	181,941.38	46,460.76	46,460.76
2020 IC #1473	2020	44,446.44	8,889.29	8,889.29	0.00
2019 IC #5773	2019	48,155.75	19,262.30	9,631.15	0.00
2014 MC J45 #6602	2018	270,000.00	347,825.10	54,000.00	54,000.00
2017 INTL #4154	2017	47,754.85	38,203.88	9,550.97	1,000.00
2016 INTL #0568	2015	39,937.00	31,949.60	7,987.40	7,987.40
2015 CES #3528	2014	28,006.30	22,405.04	5,601.26	5,601.26
2013 BLUEBIRD IC #6001	2013	38,197.78	53,476.92	7,639.56	3,819.75
2012 INTL #1925	2012	43,725.05	63,305.41	8,745.01	2,282.17
2010 INTL #6953	2010	44,604.02	66,906.03	N/A	NA
Total					163,615.16

13 Tuition Fund

Adopted Budget	0001	149,363.71

Budget Uses

Expenditure Budget	0002	149,363.71
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	23,045.44
Unreserved Fund Balance Reappropriated	0970	23,045.44

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	126,318.27
District Mills	999	7.17
Total Estimated Revenues to Fund Adopted Budget	0004	149,363.71
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

14 Fergus

0259 Fergus H S

Submit ID: 0259-21480938

14 Retirement Fund

Adopted Budget	0001	600,000.00

Budget Uses

Expenditure Budget	0002	600,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	179,598.16
Operating Reserve	0961	120,000.00
Unreserved Fund Balance Reappropriated	0970	59,598.16

Estimated Funding Sources

Interest Earnings	1510	4,500.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	535,901.84
Total Estimated Revenues to Fund Adopted Budget	0004	600,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

14 Fergus

0259 Fergus H S

Submit ID: 0259-21480938

17 Adult Education Fund

Adopted Budget	0001	44,857.41

Budget Uses

Expenditure Budget	0002	44,857.41
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	69,011.40
Operating Reserve	0961	15,700.09
Unreserved Fund Balance Reappropriated	0970	53,311.31

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	1,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	44,857.41
Estimated Revenues Exceeding Adopted Budget	0004a	9,453.90

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
14 Fergus

0259 Fergus H S

Submit ID: 0259-21480938

28 Technology Fund

Adopted Budget	0001	413,008.25

Budget Uses

Expenditure Budget	0002	413,008.25
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	350,990.18
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	350,990.18
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	5,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,853.02
District Tax Levy	1110	54,165.05
District Mills	999	3.08
Total Estimated Revenues to Fund Adopted Budget	0004	413,008.25
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	227,051.82

Budget Uses

Expenditure Budget	0002	227,051.82
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	185,323.71
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	185,323.71

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	3,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	7,346.00
State - Advanced Opportunity Aid	3770	31,382.11
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	227,051.82
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

14 Fergus

0259 Fergus H S

Submit ID: 0259-21480938

61 Building Reserve Fund

Adopted Budget		0001	1,255,188.94

Budget Uses

Expenditure Budget		0002	1,255,188.94
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	1,060,328.94
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	1,060,328.94
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	15,000.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	65,488.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	98,000.00	
Building Reserve Permissive Levy	1110(b)	16,372.00	
District Tax Levy		1110	114,372.00
District Mills		999	6.50
Building Reserve Voted Mills		0134	5.57
Building Reserve Permissive Mills		0135	0.93
Total Estimated Revenues to Fund Adopted Budget		0004	1,255,188.94

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/03/2016	980,000.00	10	612	882,000.00	98,000.00	98,000.00
Total						98,000.00

Budget Report
FY 2026

48 Stillwater

0853 Fishtail Elem

Submit ID: 0853-96766219

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 14	N/A	5,417,819

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Amber Lofing

(Signature) (Date)

Chairperson, School Trustees: Kaity Williams

(Signature) (Date)

County Superintendent: Mark Ranstrom

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

48 Stillwater

0853 Fishtail Elem

Submit ID: 0853-96766219

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	172,200.93	13,962.80	10%	8.11%	0.00	91,023.84	81,177.09	14.99
10 Transportation	35,000.00	7,000.00	20%	20.00%	6,859.89	16,500.00	11,640.11	2.15
11 Bus Depreciation Reserve	57,252.46	0.00	N/A	0.00%	38,042.46	0.00	19,210.00	3.55
13 Tuition	50,000.00		N/A		0.00	0.00	50,000.00	9.23
14 Retirement	25,000.00	5,000.00	20%	20.00%	5,508.69	19,491.31		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	138.49	0.00	N/A	0.00%	15.14	123.35	0.00	0.00
29 Flexibility	20,643.57	0.00	N/A	0.00%	20,643.57	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	360,235.45	25,962.80			71,069.75	127,138.50	162,027.20	29.92

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

Budget Report
FY 2026

48 Stillwater

0853 Fishtail Elem

Submit ID: 0853-96766219

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 FISHTAIL K-8 14 *

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

A.	Direct State Aid	(I-A)	67,791.04
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	17,023.50
D.	At Risk Student	(I-D)	1,465.41
E.	Indian Education For All	(I-E)	305.93
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	340.06
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	2,126.80
I.	State Special Education Related-Services Payment To Coop	(I-I)	708.89
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	14
B.	BASE Budget Limit	(II-B)	127,050.95
C.	Maximum Budget Limit	(II-C)	158,278.38
D.	Over-BASE Levy As Submitted on Budget	(II-D)	28,478.71
E.	Adopted Budget	(II-E)	155,529.66

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	143,722.22
H.	Maximum Budget Limit	(II-H)	176,884.26
I.	Highest Budget Without a Vote	(II-I)	172,200.93
J.	Highest Budget	(II-J)	176,884.26
K.	Highest Voted Amount	(II-K)	4,683.33
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	172,200.93

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

A.	Operating Reserve (961)	(III-A)		13,962.80
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		13,962.80

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		172,200.93
1.	BASE Budget Limit	(V-A1)	143,722.22	
2.	Over-BASE Budget	(V-A2)	28,478.71	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		67,791.04
1.	Direct State Aid Paid By State	(V-B1)	67,791.04	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		17,023.50
D.	At Risk Student	(V-D)		1,465.41
E.	Indian Education For All	(V-E)		305.93
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		340.06
H.	Special Education Allowable Cost Payment	(V-H)		2,126.80
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,971.10
1.	Actual Non-Levy Revenue	(V-J1)	1,971.10	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		52,698.38
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	52,698.38	
M.	**Subtotal of BASE Budget Revenue	(V-M)		143,722.22

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		28,478.71
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		28,478.71

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		9.73
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		5.26
	1. District Property Tax Levy Mills	(V-U1)	5.26	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		14.99

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

48 Stillwater

0853 Fishtail Elem

Submit ID: 0853-96766219

01 General Fund

Adopted Budget	0001	172,200.93

Budget Uses

Expenditure Budget	0002	172,200.93
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	67,791.04
Quality Educator	3111	17,023.50
At Risk Student	3112	1,465.41
Indian Education For All	3113	305.93
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	2,126.80
Data For Achievement	3116	340.06
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,971.10
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	52,698.38		
Over-BASE Levy	1110(c)	28,478.71		
District Tax Levy			1110	81,177.09
Total Estimated Revenues to Fund Adopted Budget			0004	172,200.93
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	35,000.00

Budget Uses

Expenditure Budget	0002	35,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	15,000.00
Contingency	0006	1,500.00
Over-Schedule	0011	18,500.00
Fund Balance for Budget	TFS48	13,859.89
Operating Reserve	0961	7,000.00
Unreserved Fund Balance Reappropriated	0970	6,859.89

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	4,125.00
State - On-Schedule Transportation Reimbursement	3210	12,375.00
District Tax Levy	1110	11,640.11
District Mills	999	2.15
Total Estimated Revenues to Fund Adopted Budget	0004	35,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	57,252.46

Budget Uses

Expenditure Budget	0002	57,252.46
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	38,042.46
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	38,042.46
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	19,210.00
District Mills	999	3.55
Total Estimated Revenues to Fund Adopted Budget	0004	57,252.46

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2023 Chevrolet Bluebird 29 Passenger	2024	96,050.00	0.00	19,210.00	19,210.00
Total					19,210.00

Budget Report
FY 2026
48 Stillwater

0853 Fishtail Elem

Submit ID: 0853-96766219

13 Tuition Fund

Adopted Budget	0001	50,000.00

Budget Uses

Expenditure Budget	0002	50,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	50,000.00
District Mills	999	9.23
Total Estimated Revenues to Fund Adopted Budget	0004	50,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	25,000.00

Budget Uses

Expenditure Budget	0002	25,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10,508.69
Operating Reserve	0961	5,000.00
Unreserved Fund Balance Reappropriated	0970	5,508.69

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	19,491.31
Total Estimated Revenues to Fund Adopted Budget	0004	25,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
48 Stillwater

0853 Fishtail Elem

Submit ID: 0853-96766219

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	138.49

Budget Uses

Expenditure Budget	0002	138.49
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	15.14
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	15.14
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	123.35
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	138.49
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

48 Stillwater

0853 Fishtail Elem

Submit ID: 0853-96766219

29 Flexibility Fund

Adopted Budget	0001	20,643.57

Budget Uses

Expenditure Budget	0002	20,643.57
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	20,643.57
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	20,643.57

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	20,643.57
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

48 Stillwater

0853 Fishtail Elem

Submit ID: 0853-96766219

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No

Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00

District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2026

15 Flathead

0311 Flathead H S

Submit ID: 0311-93190113

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	3,152	235,290,200

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Christopher Campbell

(Signature) (Date)

Chairperson, School Trustees: Scott Warnell

(Signature) (Date)

County Superintendent: Marcia Stolfus

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

15 Flathead

0311 Flathead H S

Submit ID: 0311-93190113

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	29,792,983.86	2,220,785.14	10%	7.45%	0.00	21,273,984.34	8,518,999.52	36.22
10 Transportation	3,189,760.00	543,066.75	20%	17.03%	0.00	665,530.68	2,524,229.32	10.73
11 Bus Depreciation Reserve	1,095,801.39	0.00	N/A	0.00%	814,163.29	0.00	281,638.10	1.20
13 Tuition	1,017,017.77		N/A		0.00	0.00	1,017,017.77	4.32
14 Retirement	4,657,943.00	770,981.16	20%	16.55%	0.00	4,657,943.00		
17 Adult Education	300,000.00	53,334.23	35%	17.78%	0.00	0.00	300,000.00	1.28
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	123,392.76	0.00	N/A	0.00%	102,618.98	20,773.78	0.00	0.00
29 Flexibility	1,591,954.29	0.00	N/A	0.00%	575,035.76	634,926.53	381,992.00	1.62
61 Building Reserve	2,747,354.86	0.00	N/A	0.00%	2,344,083.72	211,720.14	191,551.00	0.81
Total of All Funds	44,516,207.93	3,588,167.28			3,835,901.75	27,464,878.47	13,215,427.71	56.18

50 Debt Service **Tax Jurisdiction**								
SD38-2017	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00
0311	2,220,595.50	0.00	20-9-438	0.00%	74,996.86	0.00	2,145,598.64	9.12

Budget Report
FY 2026

15 Flathead

0311 Flathead H S

Submit ID: 0311-93190113

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

H1	FLATHEAD HS 9-12	3,030	*
H2	KRW CHARTER 9-12	68	*
H3	FPA CHARTER 9-12	54	*

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

A.	Direct State Aid	(I-A)	11,956,273.08
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	1,672,509.70
D.	At Risk Student	(I-D)	67,571.97
E.	Indian Education For All	(I-E)	79,966.24
F.	American Indian Achievement Gap	(I-F)	23,157.00
G.	Data For Achievement	(I-G)	76,562.08
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	633,449.52
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	480,884.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	3,159
B.	BASE Budget Limit	(II-B)	22,802,734.44
C.	Maximum Budget Limit	(II-C)	28,233,093.04
D.	Over-BASE Levy As Submitted on Budget	(II-D)	2,620,378.32
E.	Adopted Budget	(II-E)	25,423,112.76

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	24,204,847.92
H.	Maximum Budget Limit	(II-H)	30,602,019.45
I.	Highest Budget Without a Vote	(II-I)	26,825,226.24
J.	Highest Budget	(II-J)	30,602,019.45
K.	Highest Voted Amount	(II-K)	3,776,793.21
L.	Amount Approved on Ballot by Voters	(II-L)	2,967,757.62
M.	Adopted Budget	(II-M)	29,792,983.86

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

A.	Operating Reserve (961)	(III-A)		2,220,785.14
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		2,220,785.14

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		29,792,983.86
	1. BASE Budget Limit	(V-A1)	24,204,847.92	
	2. Over-BASE Budget	(V-A2)	5,588,135.94	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		11,956,273.08
	1. Direct State Aid Paid By State	(V-B1)	11,956,273.08	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		1,672,509.70
D.	At Risk Student	(V-D)		67,571.97
E.	Indian Education For All	(V-E)		79,966.24
F.	American Indian Achievement Gap	(V-F)		23,157.00
G.	Data For Achievement	(V-G)		76,562.08
H.	Special Education Allowable Cost Payment	(V-H)		633,449.52
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		306,222.63
	1. Actual Non-Levy Revenue	(V-J1)	80,161.95	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	226,060.68	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		9,389,135.70
	1. State - Guaranteed Tax Base Aid	(V-L1)	6,458,272.12	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	2,930,863.58	
M.	**Subtotal of BASE Budget Revenue	(V-M)		24,204,847.92

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		5,588,135.94
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		5,588,135.94

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		12.47
U.	Over-BASE Mills	(V-U)		23.75
	1. District Property Tax Levy Mills	(V-U1)	23.75	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		36.22

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
15 Flathead

0311 Flathead H S

Submit ID: 0311-93190113

01 General Fund

Adopted Budget	0001	29,792,983.86

Budget Uses

Expenditure Budget	0002	29,792,983.86
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	11,956,273.08
Quality Educator	3111	1,672,509.70
At Risk Student	3112	67,571.97
Indian Education For All	3113	79,966.24
American Indian Achievement Gap	3114	23,157.00
State Special Education Allowable Cost Payment to Districts	3115	633,449.52
Data For Achievement	3116	76,562.08
State - Guaranteed Tax Base Aid	3120	6,458,272.12

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	80,161.95
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	226,060.68
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	2,930,863.58		
Over-BASE Levy	1110(c)	5,588,135.94		
District Tax Levy			1110	8,518,999.52
Total Estimated Revenues to Fund Adopted Budget			0004	29,792,983.86
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	3,189,760.00

Budget Uses

Expenditure Budget	0002	3,189,760.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	605,027.88
Contingency	0006	60,502.79
Over-Schedule	0011	2,524,229.33
Fund Balance for Budget	TFS48	543,066.75
Operating Reserve	0961	543,066.75
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	166,382.67
State - On-Schedule Transportation Reimbursement	3210	499,148.01
District Tax Levy	1110	2,524,229.32
District Mills	999	10.73
Total Estimated Revenues to Fund Adopted Budget	0004	3,189,760.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	1,095,801.39

Budget Uses

Expenditure Budget	0002	1,095,801.39
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	814,163.29
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	814,163.29
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	281,638.10
District Mills	999	1.20
Total Estimated Revenues to Fund Adopted Budget	0004	1,095,801.39

Budget Report
FY 2026
15 Flathead

0311 Flathead H S

Submit ID: 0311-93190113

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2025 BLUE BIRD VISION 29 PX PROPANE	2025	82,250.00	0.00	16,450.00	16,450.00
2025 BLUE BIRD VISION 80 PX PROPANE	2025	83,000.00	0.00	16,600.00	16,600.00
2025 BLUE BIRD VISION 80 PX PROPANE 347	2025	83,000.00	0.00	16,600.00	16,600.00
2025 Blue Bird Vision Gas 028	2025	81,000.00	0.00	16,200.00	16,200.00
2025 Blue Bird Vision Gas 029	2025	81,000.00	0.00	16,200.00	16,200.00
Bus BlueBird Vision 80 PX Propane 90534	2023	67,250.00	26,900.00	13,450.00	13,450.00
Bus BlueBird Vision 80PX Propane 90535	2023	67,250.00	26,900.00	13,450.00	13,450.00
Bus BlueBird Vision Propane SpEd 93183	2023	66,875.00	26,750.00	13,375.00	13,375.00
Bus BlueBird Vision Propane SpEd 93184	2023	66,875.00	26,750.00	13,375.00	13,375.00
Bus BlueBird Vision Propane SpEd 93185	2023	66,875.00	26,750.00	13,375.00	13,375.00
Bus BlueBird Vision SpEd Propane 90575	2023	65,500.00	26,200.00	13,100.00	13,100.00
Ford Expedition	2022	22,240.50	8,896.20	4,448.10	4,448.10
2021 Blue Bird All American Sped Body	2021	71,125.00	71,125.00	14,225.00	14,225.00
2021 Blue Bird Vision Sped Body	2021	52,375.00	52,375.00	10,475.00	10,475.00
2021 Blue Bird Vision Sped Body 2	2021	52,375.00	52,375.00	10,475.00	10,475.00
2021 Blue Buid All American w/Act Seating	2021	156,500.00	133,762.65	31,300.00	31,300.00
2022 Blue Bird All American w/Activity Seats	2021	156,500.00	133,762.70	31,300.00	31,300.00
2020 Blue Bird AA 71PX	2019	86,200.00	103,440.00	17,240.00	17,240.00
2016 IC RE #69 1678	2016	56,256.68	84,385.02	N/A	NA
2016 IC RE #70 1679	2016	56,256.68	84,385.02	N/A	NA
2016 IC RE #71 1680	2016	56,256.68	84,385.02	N/A	NA
2014 IHC (OTR) #65 797852	2014	69,446.00	104,169.00	N/A	NA
2014 IHC (OTR) #66 797851	2014	69,446.00	104,169.00	N/A	NA
2014 IHC (OTR) #67 797853	2014	69,446.00	104,169.00	N/A	NA
2014 IHC (OTR) #68 797854	2014	69,446.00	104,169.00	N/A	NA
2012 IC RE - 0766	2012	45,455.50	68,183.25	N/A	NA
2012 IC RE - 0767	2012	45,455.50	68,183.25	N/A	NA
2012 IC RE S - 0765	2012	60,361.00	90,541.50	N/A	NA
2012 IC RE S - 0769	2012	69,303.00	103,954.50	N/A	NA
2013 IC RE - 2856	2012	60,107.00	90,160.50	N/A	NA
2013 IC RE - 2857	2012	60,107.00	90,160.50	N/A	NA
Cameras - 2	2012	6,060.00	9,090.00	N/A	NA
2010 IC RE	2010	65,000.00	97,500.00	N/A	NA
Cameras - 1	2010	27,056.00	40,584.00	N/A	NA
Bus 10365 IHC	2009	87,000.00	130,500.00	N/A	NA
Total					281,638.10

Budget Report
FY 2026

15 Flathead

0311 Flathead H S

Submit ID: 0311-93190113

13 Tuition Fund

Adopted Budget	0001	1,017,017.77

Budget Uses

Expenditure Budget	0002	1,017,017.77
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,017,017.77
District Mills	999	4.32
Total Estimated Revenues to Fund Adopted Budget	0004	1,017,017.77
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	4,657,943.00

Budget Uses

Expenditure Budget	0002	4,657,943.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	770,981.16
Operating Reserve	0961	770,981.16
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	4,657,943.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,657,943.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
15 Flathead

0311 Flathead H S

Submit ID: 0311-93190113

17 Adult Education Fund

Adopted Budget	0001	300,000.00

Budget Uses

Expenditure Budget	0002	300,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	53,334.23
Operating Reserve	0961	53,334.23
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	300,000.00
District Mills	999	1.28
Total Estimated Revenues to Fund Adopted Budget	0004	300,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	123,392.76

Budget Uses

Expenditure Budget	0002	123,392.76
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	102,618.98
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	102,618.98
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	20,773.78
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	123,392.76
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	1,591,954.29

Budget Uses

Expenditure Budget	0002	1,591,954.29
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	575,035.76
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	575,035.76

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	381,992.00
State - Advanced Opportunity Aid	3770	252,934.53
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	381,992.00
District Mills	999	1.62
Total Estimated Revenues to Fund Adopted Budget	0004	1,591,954.29
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
15 Flathead

0311 Flathead H S

Submit ID: 0311-93190113

50 Debt Service Fund
0311

Taxable Value		235,290,200.00
Adopted Budget	0001	2,220,595.50

Budget Uses

Expenditure Budget	0002	2,220,595.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	74,996.86
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	74,996.86
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,145,598.64
Jurisdiction Mills	999	9.12
Total Estimated Revenues to Fund Adopted Budget	0004	2,220,595.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
High School Bond	05/07/2017	06/30/2037	26,630,000.00	17,300,000.00	1,240,000.00	714,662.50	700.00
High School Bond	10/17/2018	06/30/2039	2,136,000.00	1,610,000.00	90,000.00	75,225.00	700.00
Total Bond Requirements							2,121,287.50

SIDs

Issue Type	Amount
High School	99,308.00
Total SID Requirements	99,308.00

Total Debt Service Requirements	0002	2,220,595.50

SD38-2017

Taxable Value		0.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
15 Flathead

0311 Flathead H S

Submit ID: 0311-93190113

61 Building Reserve Fund

Adopted Budget		0001	2,747,354.86

Budget Uses

Expenditure Budget		0002	2,747,354.86
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	2,344,083.72
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	2,344,083.72
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	211,720.14
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	191,551.00	
District Tax Levy		1110	191,551.00
District Mills		999	0.81
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.81
Total Estimated Revenues to Fund Adopted Budget		0004	2,747,354.86

Budget Report
FY 2026

41 Ravalli

Submit ID: 0743-66774512

0743 Florence-Carlton K-12 Schls

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 536	* 259	15,864,154

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

Joint District Distribution:

(Used for county calculations)

Located - 41 Ravalli	458	223	12,430,690
Non-located - 32 Missoula	78	36	3,433,464

The final budget is approved as set forth in this document.

Certification

District Clerk: Debra Wagner

(Signature) (Date)

Chairperson, School Trustees: Benjamin Crocker

(Signature) (Date)

County Superintendent: Regina Plettenberg

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

41 Ravalli

Submit ID: 0743-66774512

0743 Florence-Carlton K-12 Schls

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	6,411,276.19	641,127.62	10%	10.00%	0.00	5,436,955.98	974,320.21	61.42
10 Transportation	975,000.00	130,754.38	20%	13.41%	0.00	176,703.71	798,296.29	50.32
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	700,000.00		N/A		50,768.43	0.00	649,231.57	40.92
14 Retirement	975,000.00	195,000.00	20%	20.00%	172,216.51	802,783.49		
17 Adult Education	23,289.34	8,151.27	35%	35.00%	15,138.07	0.00	8,151.27	0.51
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	65,045.88	20,337.43	N/A	31.27%	0.00	5,045.88	60,000.00	3.78
29 Flexibility	82,933.18	0.00	N/A	0.00%	41,281.36	41,651.82	0.00	0.00
61 Building Reserve	552,972.57	0.00	N/A	0.00%	378,479.12	117,210.65	57,282.80	3.61
Total of All Funds	9,785,517.16	995,370.70			657,883.49	6,580,351.53	2,547,282.14	160.56

50 Debt Service **Tax Jurisdiction**								
2019EL	665,750.00	0.00	20-9-438	0.00%	42,852.71	0.00	622,897.29	39.26
2019HS	544,750.00	0.00	20-9-438	0.00%	35,061.31	0.00	509,688.69	32.13

Budget Report
FY 2026

41 Ravalli

Submit ID: 0743-66774512

0743 Florence-Carlton K-12 Schls

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	FLORENCE-CARLTON K-6	405 *
M1	FLORENCE-CARLTON 7-8	131 *
H1	FLORENCE-CARLTON HS 9-12	259 *

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

A.	Direct State Aid	(I-A)	2,861,696.68
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	455,473.20
D.	At Risk Student	(I-D)	17,259.74
E.	Indian Education For All	(I-E)	20,169.15
F.	American Indian Achievement Gap	(I-F)	7,968.00
G.	Data For Achievement	(I-G)	19,310.55
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	157,951.25
I.	State Special Education Related-Services Payment To Coop	(I-I)	40,897.50
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	42,527.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	50,498.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	823
B.	BASE Budget Limit	(II-B)	5,725,164.13
C.	Maximum Budget Limit	(II-C)	7,153,780.11
D.	Over-BASE Levy As Submitted on Budget	(II-D)	532,000.00
E.	Adopted Budget	(II-E)	6,261,466.89

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	5,879,276.19
H.	Maximum Budget Limit	(II-H)	7,413,647.89
I.	Highest Budget Without a Vote	(II-I)	6,411,276.19
J.	Highest Budget	(II-J)	7,413,647.89
K.	Highest Voted Amount	(II-K)	1,002,371.70
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	6,411,276.19

Budget Report
FY 2026

41 Ravalli

Submit ID: 0743-66774512

0743 Florence-Carlton K-12 Schls

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

A.	Operating Reserve (961)	(III-A)		641,127.62
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		641,127.62

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		**Elementary**	**High School**	**K-12**
A.	Special Education Allowable Costs	105,928.75	52,022.50	157,951.25
B.	Special Education RSBG to Coop	27,428.59	13,468.91	40,897.50
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	53,342.94	26,196.56	79,539.50

Proration of BASE Budget to Elementary and High School Programs:		**Elementary**	**High School**	**K-12**
E.	100% Of Basic Entitlement	200,420.00	364,401.00	564,821.00
F.	100% Of Per Student Entitlement	3,699,787.50	2,137,397.50	5,837,185.00
		3,900,207.50	2,501,798.50	6,402,006.00
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	1,376,773.25	883,134.87	2,259,908.12
H.	Special Education in BASE@40%	53,342.94	26,196.56	79,539.50
I.	Subsidized BASE Amount	1,430,116.19	909,331.43	2,339,447.62
J.	Subsidized BASE Ratio	61%	39%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		6,411,276.19
1.	BASE Budget Limit	(V-A1)	5,879,276.19	
2.	Over-BASE Budget	(V-A2)	532,000.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		2,861,696.68
1.	Direct State Aid Paid By State	(V-B1)	2,861,696.68	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		455,473.20
D.	At Risk Student	(V-D)		17,259.74
E.	Indian Education For All	(V-E)		20,169.15
F.	American Indian Achievement Gap	(V-F)		7,968.00
G.	Data For Achievement	(V-G)		19,310.55

H.	Special Education Allowable Cost Payment	(V-H)		157,951.25
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		279,622.47
	1. Actual Non-Levy Revenue	(V-J1)	156,843.47	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	122,779.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		2,059,825.15
	1. State - Guaranteed Tax Base Aid	(V-L1)	1,617,504.94	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	442,320.21	
M.	**Subtotal of BASE Budget Revenue	(V-M)		5,879,276.19

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		532,000.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		532,000.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		18.08
T.	BASE Mills - High School	(V-T)		9.81
U.	Over-BASE Mills	(V-U)		33.53
	1. District Property Tax Levy Mills	(V-U1)	33.53	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		61.42

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

41 Ravalli

Submit ID: 0743-66774512

0743 Florence-Carlton K-12 Schls

01 General Fund

Adopted Budget	0001	6,411,276.19

Budget Uses

Expenditure Budget	0002	6,411,276.19
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	2,861,696.68
Quality Educator	3111	455,473.20
At Risk Student	3112	17,259.74
Indian Education For All	3113	20,169.15
American Indian Achievement Gap	3114	7,968.00
State Special Education Allowable Cost Payment to Districts	3115	157,951.25
Data For Achievement	3116	19,310.55
State - Guaranteed Tax Base Aid	3120	1,617,504.94

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,936.07
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	152,907.40
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	122,779.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	442,320.21		
Over-BASE Levy	1110(c)	532,000.00		
District Tax Levy			1110	974,320.21
Total Estimated Revenues to Fund Adopted Budget			0004	6,411,276.19
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	975,000.00

Budget Uses

Expenditure Budget	0002	975,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	160,639.74
Contingency	0006	16,063.97
Over-Schedule	0011	798,296.29
Fund Balance for Budget	TFS48	130,754.38
Operating Reserve	0961	130,754.38
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	44,175.92
State - On-Schedule Transportation Reimbursement	3210	132,527.79
District Tax Levy	1110	798,296.29
District Mills	999	50.32
Total Estimated Revenues to Fund Adopted Budget	0004	975,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2026

41 Ravalli

Submit ID: 0743-66774512

0743 Florence-Carlton K-12 Schls

13 Tuition Fund

Adopted Budget	0001	700,000.00

Budget Uses

Expenditure Budget	0002	700,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	50,768.43
Unreserved Fund Balance Reappropriated	0970	50,768.43

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	649,231.57
District Mills	999	40.92
Total Estimated Revenues to Fund Adopted Budget	0004	700,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

41 Ravalli

Submit ID: 0743-66774512

0743 Florence-Carlton K-12 Schls

14 Retirement Fund

Adopted Budget	0001	975,000.00

Budget Uses

Expenditure Budget	0002	975,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	367,216.51
Operating Reserve	0961	195,000.00
Unreserved Fund Balance Reappropriated	0970	172,216.51

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	802,783.49
Total Estimated Revenues to Fund Adopted Budget	0004	975,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	23,289.34

Budget Uses

Expenditure Budget	0002	23,289.34
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	23,289.34
Operating Reserve	0961	8,151.27
Unreserved Fund Balance Reappropriated	0970	15,138.07

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	8,151.27
District Mills	999	0.51
Total Estimated Revenues to Fund Adopted Budget	0004	23,289.34
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

41 Ravalli

Submit ID: 0743-66774512

0743 Florence-Carlton K-12 Schls

28 Technology Fund

Adopted Budget	0001	65,045.88

Budget Uses

Expenditure Budget	0002	65,045.88
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	20,337.43
Operating Reserve	0961	20,337.43
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	5,045.88
District Tax Levy	1110	60,000.00
District Mills	999	3.78
Total Estimated Revenues to Fund Adopted Budget	0004	65,045.88
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

41 Ravalli

Submit ID: 0743-66774512

0743 Florence-Carlton K-12 Schls

29 Flexibility Fund

Adopted Budget	0001	82,933.18

Budget Uses

Expenditure Budget	0002	82,933.18
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	41,281.36
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	41,281.36

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	41,651.82
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	82,933.18
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

41 Ravalli

Submit ID: 0743-66774512

0743 Florence-Carlton K-12 Schls

50 Debt Service Fund

2019EL

Taxable Value		15,864,154.00
Adopted Budget	0001	665,750.00

Budget Uses

Expenditure Budget	0002	665,750.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	42,852.71
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	42,852.71
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	622,897.29
Jurisdiction Mills	999	39.26
Total Estimated Revenues to Fund Adopted Budget	0004	665,750.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
Elementary Bond	03/12/2019	06/30/2039	8,786,250.00	6,583,500.00	363,000.00	302,500.00	250.00
Total Bond Requirements							665,750.00
Total Debt Service Requirements						0002	665,750.00

Budget Report
FY 2026

41 Ravalli

Submit ID: 0743-66774512

0743 Florence-Carlton K-12 Schls

2019HS

Taxable Value		15,864,154.00
Adopted Budget	0001	544,750.00

Budget Uses

Expenditure Budget	0002	544,750.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	35,061.31
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	35,061.31
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	509,688.69
Jurisdiction Mills	999	32.13
Total Estimated Revenues to Fund Adopted Budget	0004	544,750.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
High School Bond	03/12/2019	06/30/2039	7,188,750.00	5,386,500.00	297,000.00	247,500.00	250.00
Total Bond Requirements							544,750.00
Total Debt Service Requirements						0002	544,750.00

Budget Report
FY 2026

41 Ravalli

Submit ID: 0743-66774512

0743 Florence-Carlton K-12 Schls

61 Building Reserve Fund

Adopted Budget		0001	552,972.57

Budget Uses

Expenditure Budget		0002	552,972.57
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	378,479.12
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	378,479.12
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	117,210.65
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	57,282.80	
District Tax Levy		1110	57,282.80
District Mills		999	3.61
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.61
Total Estimated Revenues to Fund Adopted Budget		0004	552,972.57

Budget Report
FY 2026

44 Rosebud

0790 Forsyth Elem

Submit ID: 0790-57344044

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 202	N/A	6,160,487

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Stacy Montgomery

(Signature) (Date)

Chairperson, School Trustees: David Sorenson

(Signature) (Date)

County Superintendent: Lisa Blevins

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

44 Rosebud

0790 Forsyth Elem

Submit ID: 0790-57344044

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,988,304.63	271,503.75	10%	13.66%	0.00	1,432,795.30	555,509.33	90.18
10 Transportation	225,000.00	45,000.00	20%	20.00%	74,617.12	95,424.92	54,957.96	8.92
11 Bus Depreciation Reserve	158,218.84	0.00	N/A	0.00%	100,410.09	0.00	57,808.75	9.38
13 Tuition	30,583.00		N/A		3,893.00	0.00	26,690.00	4.33
14 Retirement	375,000.00	75,000.00	20%	20.00%	96,556.33	278,443.67		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	78,812.75	0.00	N/A	0.00%	32,504.49	1,308.26	45,000.00	7.30
29 Flexibility	21,703.95	0.00	N/A	0.00%	21,703.95	0.00	0.00	0.00
61 Building Reserve	86,674.93	0.00	N/A	0.00%	5,294.93	51,504.00	29,876.00	4.85
Total of All Funds	2,964,298.10	391,503.75			334,979.91	1,859,476.15	769,842.04	124.96

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

Budget Report
FY 2026

44 Rosebud

0790 Forsyth Elem

Submit ID: 0790-57344044

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	FORSYTH K-6	156 *
M1	FORSYTH 7-8	46 *

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

A.	Direct State Aid	(I-A)	704,123.56
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	163,160.79
D.	At Risk Student	(I-D)	5,849.73
E.	Indian Education For All	(I-E)	5,124.74
F.	American Indian Achievement Gap	(I-F)	4,980.00
G.	Data For Achievement	(I-G)	4,906.58
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	54,159.89
I.	State Special Education Related-Services Payment To Coop	(I-I)	10,796.94
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	18,289.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	212
B.	BASE Budget Limit	(II-B)	1,453,129.98
C.	Maximum Budget Limit	(II-C)	1,810,923.87
D.	Over-BASE Levy As Submitted on Budget	(II-D)	440,026.78
E.	Adopted Budget	(II-E)	1,894,420.33

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,524,340.86
H.	Maximum Budget Limit	(II-H)	1,878,359.06
I.	Highest Budget Without a Vote	(II-I)	1,988,304.63
J.	Highest Budget	(II-J)	1,988,304.63
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,988,304.63

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

A.	Operating Reserve (961)	(III-A)		198,830.46
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		72,673.29
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	72,673.29	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		271,503.75

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,988,304.63
1.	BASE Budget Limit	(V-A1)	1,524,340.86	
2.	Over-BASE Budget	(V-A2)	463,963.77	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		704,123.56
1.	Direct State Aid Paid By State	(V-B1)	704,123.56	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		163,160.79
D.	At Risk Student	(V-D)		5,849.73
E.	Indian Education For All	(V-E)		5,124.74
F.	American Indian Achievement Gap	(V-F)		4,980.00
G.	Data For Achievement	(V-G)		4,906.58
H.	Special Education Allowable Cost Payment	(V-H)		54,159.89
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		60,515.62
1.	Actual Non-Levy Revenue	(V-J1)	7,298.85	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	53,216.77	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		521,519.95
1.	State - Guaranteed Tax Base Aid	(V-L1)	429,974.39	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	91,545.56	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,524,340.86

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		463,963.77
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		463,963.77

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		14.87
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		75.31
	1. District Property Tax Levy Mills	(V-U1)	75.31	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		90.18

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
44 Rosebud

0790 Forsyth Elem

Submit ID: 0790-57344044

01 General Fund

Adopted Budget	0001	1,988,304.63

Budget Uses

Expenditure Budget	0002	1,988,304.63
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	704,123.56
Quality Educator	3111	163,160.79
At Risk Student	3112	5,849.73
Indian Education For All	3113	5,124.74
American Indian Achievement Gap	3114	4,980.00
State Special Education Allowable Cost Payment to Districts	3115	54,159.89
Data For Achievement	3116	4,906.58
State - Guaranteed Tax Base Aid	3120	429,974.39

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	7,298.85
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	53,216.77
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	91,545.56		
Over-BASE Levy	1110(c)	463,963.77		
District Tax Levy			1110	555,509.33
Total Estimated Revenues to Fund Adopted Budget			0004	1,988,304.63
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	225,000.00

Budget Uses

Expenditure Budget	0002	225,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	86,749.93
Contingency	0006	8,674.99
Over-Schedule	0011	129,575.08
Fund Balance for Budget	TFS48	119,617.12
Operating Reserve	0961	45,000.00
Unreserved Fund Balance Reappropriated	0970	74,617.12

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	23,856.23
State - On-Schedule Transportation Reimbursement	3210	71,568.69
District Tax Levy	1110	54,957.96
District Mills	999	8.92
Total Estimated Revenues to Fund Adopted Budget	0004	225,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

44 Rosebud

0790 Forsyth Elem

Submit ID: 0790-57344044

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	158,218.84

Budget Uses

Expenditure Budget	0002	158,218.84
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	100,410.09
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	100,410.09
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	57,808.75
District Mills	999	9.38
Total Estimated Revenues to Fund Adopted Budget	0004	158,218.84

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
B1067	2025	73,580.50	0.00	14,716.10	7,358.05
B1504	2023	84,418.00	12,635.70	16,883.60	8,441.80
B2765	2021	67,000.00	16,750.00	13,400.00	6,700.00
EB1066	2019	25,350.00	7,605.00	5,070.00	2,535.00
B1797	2018	62,139.00	24,855.65	12,427.80	6,213.90
B1836	2017	44,950.00	20,227.50	8,990.00	4,495.00
B9721	2015	49,250.00	29,550.00	9,850.00	4,925.00
B3419	2014	64,250.00	44,975.00	12,850.00	6,425.00
B8722	2014	49,900.00	34,930.00	9,980.00	4,990.00
B1744	2012	57,250.00	51,525.00	11,450.00	5,725.00
Radios 2009	2009	941.00	1,411.50	N/A	NA
Radios 2005	2005	5,263.00	7,894.50	N/A	NA
Total					57,808.75

Budget Report
FY 2026
44 Rosebud
0790 Forsyth Elem

Submit ID: 0790-57344044

13 Tuition Fund

Adopted Budget	0001	30,583.00

Budget Uses

Expenditure Budget	0002	30,583.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,893.00
Unreserved Fund Balance Reappropriated	0970	3,893.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	26,690.00
District Mills	999	4.33
Total Estimated Revenues to Fund Adopted Budget	0004	30,583.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	375,000.00

Budget Uses

Expenditure Budget	0002	375,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	171,556.33
Operating Reserve	0961	75,000.00
Unreserved Fund Balance Reappropriated	0970	96,556.33

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	278,443.67
Total Estimated Revenues to Fund Adopted Budget	0004	375,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	78,812.75

Budget Uses

Expenditure Budget	0002	78,812.75
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	32,504.49
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	32,504.49
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,308.26
District Tax Levy	1110	45,000.00
District Mills	999	7.30
Total Estimated Revenues to Fund Adopted Budget	0004	78,812.75
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	21,703.95

Budget Uses

Expenditure Budget	0002	21,703.95
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	21,703.95
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	21,703.95

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	21,703.95
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

44 Rosebud

0790 Forsyth Elem

Submit ID: 0790-57344044

61 Building Reserve Fund

Adopted Budget	0001	86,674.93

Budget Uses

Expenditure Budget	0002	86,674.93
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	5,294.93
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,294.93
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	51,504.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	17,000.00	
Building Reserve Permissive Levy	1110(b)	12,876.00	
District Tax Levy		1110	29,876.00
District Mills		999	4.85
Building Reserve Voted Mills		0134	2.76
Building Reserve Permissive Mills		0135	2.09
Total Estimated Revenues to Fund Adopted Budget		0004	86,674.93

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/07/2024	17,000.00	0	611	17,000.00	17,000.00	17,000.00
Total						17,000.00

Budget Report
FY 2026

44 Rosebud

0791 Forsyth H S

Submit ID: 0791-68302707

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	107	6,692,376

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Stacy Montgomery

(Signature) (Date)

Chairperson, School Trustees: David Sorenson

(Signature) (Date)

County Superintendent: Lisa Blevins

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

44 Rosebud

0791 Forsyth H S

Submit ID: 0791-68302707

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,459,092.04	255,244.66	10%	17.49%	0.00	1,038,080.33	421,011.71	62.91
10 Transportation	160,000.00	32,000.00	20%	20.00%	28,085.56	32,218.71	99,695.73	14.90
11 Bus Depreciation Reserve	257,801.99	0.00	N/A	0.00%	193,591.04	0.00	64,210.95	9.59
13 Tuition	23,300.00		N/A		22,491.45	0.00	808.55	0.12
14 Retirement	270,000.00	54,000.00	20%	20.00%	92,558.88	177,441.12		
17 Adult Education	55,000.00	19,250.00	35%	35.00%	22,308.38	0.00	32,691.62	4.88
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	80,527.25	0.00	N/A	0.00%	34,558.19	969.06	45,000.00	6.72
29 Flexibility	141,269.55	0.00	N/A	0.00%	141,269.55	0.00	0.00	0.00
61 Building Reserve	194,024.05	0.00	N/A	0.00%	125,064.05	41,568.00	27,392.00	4.09
Total of All Funds	2,641,014.88	360,494.66			659,927.10	1,290,277.22	690,810.56	103.21

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

Budget Report
FY 2026

44 Rosebud

0791 Forsyth H S

Submit ID: 0791-68302707

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 FORSYTH HS 9-12 107

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

A.	Direct State Aid	(I-A)	559,413.57
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	92,796.99
D.	At Risk Student	(I-D)	1,483.64
E.	Indian Education For All	(I-E)	2,714.59
F.	American Indian Achievement Gap	(I-F)	1,494.00
G.	Data For Achievement	(I-G)	2,599.03
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	17,505.20
I.	State Special Education Related-Services Payment To Coop	(I-I)	5,834.71
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	25,222.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	104
B.	BASE Budget Limit	(II-B)	1,027,349.97
C.	Maximum Budget Limit	(II-C)	1,278,746.22
D.	Over-BASE Levy As Submitted on Budget	(II-D)	352,871.39
E.	Adopted Budget	(II-E)	1,380,221.36

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,129,117.01
H.	Maximum Budget Limit	(II-H)	1,393,417.86
I.	Highest Budget Without a Vote	(II-I)	1,459,092.04
J.	Highest Budget	(II-J)	1,459,092.04
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,459,092.04

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

A.	Operating Reserve (961)	(III-A)		145,909.20
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		109,335.46
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	109,335.46	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		255,244.66

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,459,092.04
	1. BASE Budget Limit	(V-A1)	1,129,117.01	
	2. Over-BASE Budget	(V-A2)	329,975.03	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		559,413.57
	1. Direct State Aid Paid By State	(V-B1)	559,413.57	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		92,796.99
D.	At Risk Student	(V-D)		1,483.64
E.	Indian Education For All	(V-E)		2,714.59
F.	American Indian Achievement Gap	(V-F)		1,494.00
G.	Data For Achievement	(V-G)		2,599.03
H.	Special Education Allowable Cost Payment	(V-H)		17,505.20
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		60,688.17
	1. Actual Non-Levy Revenue	(V-J1)	17,748.97	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	42,939.20	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		390,421.82
	1. State - Guaranteed Tax Base Aid	(V-L1)	299,385.14	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	91,036.68	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,129,117.01

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		329,975.03
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		329,975.03

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		13.60
U.	Over-BASE Mills	(V-U)		49.31
	1. District Property Tax Levy Mills	(V-U1)	49.31	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		62.91

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
44 Rosebud

0791 Forsyth H S

Submit ID: 0791-68302707

01 General Fund

Adopted Budget	0001	1,459,092.04

Budget Uses

Expenditure Budget	0002	1,459,092.04
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	559,413.57
Quality Educator	3111	92,796.99
At Risk Student	3112	1,483.64
Indian Education For All	3113	2,714.59
American Indian Achievement Gap	3114	1,494.00
State Special Education Allowable Cost Payment to Districts	3115	17,505.20
Data For Achievement	3116	2,599.03
State - Guaranteed Tax Base Aid	3120	299,385.14

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	17,748.97
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	42,939.20
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	91,036.68		
Over-BASE Levy	1110(c)	329,975.03		
District Tax Levy			1110	421,011.71
Total Estimated Revenues to Fund Adopted Budget			0004	1,459,092.04
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	160,000.00

Budget Uses

Expenditure Budget	0002	160,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	29,289.73
Contingency	0006	2,928.97
Over-Schedule	0011	127,781.30
Fund Balance for Budget	TFS48	60,085.56
Operating Reserve	0961	32,000.00
Unreserved Fund Balance Reappropriated	0970	28,085.56

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	8,054.67
State - On-Schedule Transportation Reimbursement	3210	24,164.04
District Tax Levy	1110	99,695.73
District Mills	999	14.90
Total Estimated Revenues to Fund Adopted Budget	0004	160,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

44 Rosebud

0791 Forsyth H S

Submit ID: 0791-68302707

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	257,801.99

Budget Uses

Expenditure Budget	0002	257,801.99
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	193,591.04
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	193,591.04
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	64,210.95
District Mills	999	9.59
Total Estimated Revenues to Fund Adopted Budget	0004	257,801.99

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
B1067	2025	73,580.50	0.00	14,716.10	7,358.05
B1504	2023	84,418.00	12,662.70	16,883.60	8,441.80
B2765	2021	67,000.00	16,750.00	13,400.00	6,700.00
EB1066	2019	25,350.00	7,605.00	5,070.00	2,535.00
B1797	2018	126,161.00	50,464.35	25,232.20	12,616.10
B1836	2017	44,950.00	20,227.50	8,990.00	4,495.00
B9721	2015	49,250.00	29,550.00	9,850.00	4,925.00
B3419	2014	64,250.00	44,975.00	12,850.00	6,425.00
B8722	2014	49,900.00	34,930.00	9,980.00	4,990.00
B1744	2012	57,250.00	51,525.00	11,450.00	5,725.00
Radios 2009	2009	941.00	1,411.50	N/A	NA
Radios 2005	2005	5,263.00	7,894.50	N/A	NA
Total					64,210.95

13 Tuition Fund

Adopted Budget	0001	23,300.00

Budget Uses

Expenditure Budget	0002	23,300.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	22,491.45
Unreserved Fund Balance Reappropriated	0970	22,491.45

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	808.55
District Mills	999	0.12
Total Estimated Revenues to Fund Adopted Budget	0004	23,300.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
44 Rosebud
0791 Forsyth H S

Submit ID: 0791-68302707

14 Retirement Fund

Adopted Budget	0001	270,000.00

Budget Uses

Expenditure Budget	0002	270,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	146,558.88
Operating Reserve	0961	54,000.00
Unreserved Fund Balance Reappropriated	0970	92,558.88

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	177,441.12
Total Estimated Revenues to Fund Adopted Budget	0004	270,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
44 Rosebud

0791 Forsyth H S

Submit ID: 0791-68302707

17 Adult Education Fund

Adopted Budget	0001	55,000.00

Budget Uses

Expenditure Budget	0002	55,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	41,558.38
Operating Reserve	0961	19,250.00
Unreserved Fund Balance Reappropriated	0970	22,308.38

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	32,691.62
District Mills	999	4.88
Total Estimated Revenues to Fund Adopted Budget	0004	55,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	80,527.25

Budget Uses

Expenditure Budget	0002	80,527.25
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	34,558.19
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	34,558.19
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	969.06
District Tax Levy	1110	45,000.00
District Mills	999	6.72
Total Estimated Revenues to Fund Adopted Budget	0004	80,527.25
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	141,269.55

Budget Uses

Expenditure Budget	0002	141,269.55
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	141,269.55
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	141,269.55

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	141,269.55
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

44 Rosebud

0791 Forsyth H S

Submit ID: 0791-68302707

61 Building Reserve Fund

Adopted Budget	0001	194,024.05

Budget Uses

Expenditure Budget	0002	194,024.05
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	125,064.05
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	125,064.05
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	41,568.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	17,000.00	
Building Reserve Permissive Levy	1110(b)	10,392.00	
District Tax Levy		1110	27,392.00
District Mills		999	4.09
Building Reserve Voted Mills		0134	2.54
Building Reserve Permissive Mills		0135	1.55
Total Estimated Revenues to Fund Adopted Budget		0004	194,024.05

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/07/2024	17,000.00	0	611	17,000.00	17,000.00	17,000.00
Total						17,000.00

Budget Report
FY 2026

08 Chouteau

0133 Fort Benton Elem

Submit ID: 0133-97430806

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 226	N/A	6,325,655

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Cali O'Hara

(Signature) (Date)

Chairperson, School Trustees: Jenni Starman

(Signature) (Date)

County Superintendent: Rick Cook

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026
08 Chouteau
0133 Fort Benton Elem

Submit ID: 0133-97430806

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,004,951.96	202,243.17	10%	10.09%	48,200.56	1,433,219.39	523,532.01	82.75
10 Transportation	55,000.00	11,000.00	20%	20.00%	1,655.08	600.00	52,744.92	8.34
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	630.81		N/A		630.81	0.00	0.00	0.00
14 Retirement	280,000.00	56,000.00	20%	20.00%	24,707.46	255,292.54		
17 Adult Education	10,000.00	0.00	35%	0.00%	7,884.82	0.00	2,115.18	0.33
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	44,545.99	0.00	N/A	0.00%	23,157.41	1,388.58	20,000.00	3.16
29 Flexibility	23,955.07	0.00	N/A	0.00%	23,955.07	0.00	0.00	0.00
61 Building Reserve	722,506.80	0.00	N/A	0.00%	72,376.80	553,455.49	96,674.51	15.28
Total of All Funds	3,141,590.63	269,243.17			202,568.01	2,243,956.00	695,066.62	109.86

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

Budget Report
FY 2026

08 Chouteau

Submit ID: 0133-97430806

0133 Fort Benton Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	FORT BENTON K-6	172 *
M1	FORT BENTON 7-8	54 *

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

A.	Direct State Aid	(I-A)	780,002.17
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	147,310.02
D.	At Risk Student	(I-D)	10,745.05
E.	Indian Education For All	(I-E)	5,733.62
F.	American Indian Achievement Gap	(I-F)	1,992.00
G.	Data For Achievement	(I-G)	5,489.54
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	33,047.20
I.	State Special Education Related-Services Payment To Coop	(I-I)	11,015.06
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	20,516.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	242
B.	BASE Budget Limit	(II-B)	1,612,150.69
C.	Maximum Budget Limit	(II-C)	2,009,078.81
D.	Over-BASE Levy As Submitted on Budget	(II-D)	387,032.59
E.	Adopted Budget	(II-E)	1,999,183.28

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,617,919.37
H.	Maximum Budget Limit	(II-H)	1,996,141.68
I.	Highest Budget Without a Vote	(II-I)	2,004,951.96
J.	Highest Budget	(II-J)	2,078,637.77
K.	Highest Voted Amount	(II-K)	73,685.81
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,004,951.96

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

A.	Operating Reserve (961)	(III-A)		200,495.20
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		1,747.97
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	1,747.97	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		48,200.56
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	48,200.56	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		250,443.73

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,004,951.96
	1. BASE Budget Limit	(V-A1)	1,617,919.37	
	2. Over-BASE Budget	(V-A2)	387,032.59	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		780,002.17
	1. Direct State Aid Paid By State	(V-B1)	780,002.17	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		147,310.02
D.	At Risk Student	(V-D)		10,745.05
E.	Indian Education For All	(V-E)		5,733.62
F.	American Indian Achievement Gap	(V-F)		1,992.00
G.	Data For Achievement	(V-G)		5,489.54
H.	Special Education Allowable Cost Payment	(V-H)		33,047.20
I.	Remaining Fund Balance Available	(V-I)		48,200.56
J.	Non-Levy Revenue and Funding Sources	(V-J)		6,369.67
	1. Actual Non-Levy Revenue	(V-J1)	6,369.67	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		579,029.54
	1. State - Guaranteed Tax Base Aid	(V-L1)	442,530.12	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	136,499.42	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,617,919.37

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		387,032.59
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		387,032.59

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		21.57
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		61.18
	1. District Property Tax Levy Mills	(V-U1)	61.18	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		82.75

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

08 Chouteau

0133 Fort Benton Elem

Submit ID: 0133-97430806

01 General Fund

Adopted Budget	0001	2,004,951.96

Budget Uses

Expenditure Budget	0002	2,004,951.96
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	48,200.56
Direct State Aid	3110	780,002.17
Quality Educator	3111	147,310.02
At Risk Student	3112	10,745.05
Indian Education For All	3113	5,733.62
American Indian Achievement Gap	3114	1,992.00
State Special Education Allowable Cost Payment to Districts	3115	33,047.20
Data For Achievement	3116	5,489.54
State - Guaranteed Tax Base Aid	3120	442,530.12

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	5,149.16
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	1,220.51
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	136,499.42		
Over-BASE Levy	1110(c)	387,032.59		
District Tax Levy			1110	523,532.01
Total Estimated Revenues to Fund Adopted Budget			0004	2,004,951.96
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	55,000.00

Budget Uses

Expenditure Budget	0002	55,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	600.00
Contingency	0006	0.00
Over-Schedule	0011	54,400.00
Fund Balance for Budget	TFS48	12,655.08
Operating Reserve	0961	11,000.00
Unreserved Fund Balance Reappropriated	0970	1,655.08

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	150.00
State - On-Schedule Transportation Reimbursement	3210	450.00
District Tax Levy	1110	52,744.92
District Mills	999	8.34
Total Estimated Revenues to Fund Adopted Budget	0004	55,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	630.81

Budget Uses

Expenditure Budget	0002	630.81
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	630.81
Unreserved Fund Balance Reappropriated	0970	630.81

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	630.81
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	280,000.00

Budget Uses

Expenditure Budget	0002	280,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	80,707.46
Operating Reserve	0961	56,000.00
Unreserved Fund Balance Reappropriated	0970	24,707.46

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	255,292.54
Total Estimated Revenues to Fund Adopted Budget	0004	280,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

08 Chouteau

0133 Fort Benton Elem

Submit ID: 0133-97430806

17 Adult Education Fund

Adopted Budget	0001	10,000.00

Budget Uses

Expenditure Budget	0002	10,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,884.82
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,884.82

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,115.18
District Mills	999	0.33
Total Estimated Revenues to Fund Adopted Budget	0004	10,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	44,545.99

Budget Uses

Expenditure Budget	0002	44,545.99
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	23,157.41
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	23,157.41
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,388.58
District Tax Levy	1110	20,000.00
District Mills	999	3.16
Total Estimated Revenues to Fund Adopted Budget	0004	44,545.99
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

08 Chouteau

0133 Fort Benton Elem

Submit ID: 0133-97430806

29 Flexibility Fund

Adopted Budget	0001	23,955.07

Budget Uses

Expenditure Budget	0002	23,955.07
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	23,955.07
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	23,955.07

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	23,955.07
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

08 Chouteau

0133 Fort Benton Elem

Submit ID: 0133-97430806

61 Building Reserve Fund

Adopted Budget		0001	722,506.80

Budget Uses

Expenditure Budget		0002	722,506.80
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	72,376.80
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	72,376.80
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	53,455.49
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	500,000.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	82,300.00	
Building Reserve Permissive Levy	1110(b)	14,374.51	
District Tax Levy		1110	96,674.51
District Mills		999	15.28
Building Reserve Voted Mills		0134	13.01
Building Reserve Permissive Mills		0135	2.27
Total Estimated Revenues to Fund Adopted Budget		0004	722,506.80

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
02/11/2025	823,000.00	10	612	0.00	82,300.00	82,300.00
Total						82,300.00

Budget Report
FY 2026

08 Chouteau

0134 Fort Benton H S

Submit ID: 0134-68840060

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	116	10,297,845

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Cali O'Hara

(Signature) (Date)

Chairperson, School Trustees: Jenni Starman

(Signature) (Date)

County Superintendent: Rick Cook

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026
08 Chouteau
0134 Fort Benton H S

Submit ID: 0134-68840060

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,540,562.44	156,926.91	10%	10.19%	45,750.27	1,017,117.79	477,694.38	46.38
10 Transportation	435,000.00	87,000.00	20%	20.00%	39,756.83	302,198.08	93,045.09	9.04
11 Bus Depreciation Reserve	217,892.04	0.00	N/A	0.00%	15,718.04	0.00	202,174.00	19.63
13 Tuition	562.84		N/A		562.84	0.00	0.00	0.00
14 Retirement	275,000.00	55,000.00	20%	20.00%	108,420.94	166,579.06		
17 Adult Education	10,000.00	0.00	35%	0.00%	7,362.59	0.00	2,637.41	0.26
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	32,419.20	0.00	N/A	0.00%	11,397.04	1,022.16	20,000.00	1.94
29 Flexibility	22,211.06	0.00	N/A	0.00%	22,211.06	0.00	0.00	0.00
61 Building Reserve	369,050.90	0.00	N/A	0.00%	1,240.90	283,700.64	84,109.36	8.16
Total of All Funds	2,902,698.48	298,926.91			252,420.51	1,770,617.73	879,660.24	85.41

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

Budget Report
FY 2026

08 Chouteau

0134 Fort Benton H S

Submit ID: 0134-68840060

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 FORT BENTON HS 9-12 116

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

A.	Direct State Aid	(I-A)	592,649.59
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	86,857.68
D.	At Risk Student	(I-D)	3,128.29
E.	Indian Education For All	(I-E)	2,942.92
F.	American Indian Achievement Gap	(I-F)	996.00
G.	Data For Achievement	(I-G)	2,817.64
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	22,168.00
I.	State Special Education Related-Services Payment To Coop	(I-I)	6,325.48
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	23,496.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	114
B.	BASE Budget Limit	(II-B)	1,106,328.43
C.	Maximum Budget Limit	(II-C)	1,382,922.78
D.	Over-BASE Levy As Submitted on Budget	(II-D)	354,080.19
E.	Adopted Budget	(II-E)	1,462,174.68

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,190,978.32
H.	Maximum Budget Limit	(II-H)	1,475,304.55
I.	Highest Budget Without a Vote	(II-I)	1,540,562.44
J.	Highest Budget	(II-J)	1,540,562.44
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,540,562.44

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

A.	Operating Reserve (961)	(III-A)		154,056.24
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		2,870.67
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	2,870.67	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		45,750.27
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	45,750.27	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		202,677.18

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,540,562.44
1.	BASE Budget Limit	(V-A1)	1,190,978.32	
2.	Over-BASE Budget	(V-A2)	349,584.12	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		592,649.59
1.	Direct State Aid Paid By State	(V-B1)	592,649.59	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		86,857.68
D.	At Risk Student	(V-D)		3,128.29
E.	Indian Education For All	(V-E)		2,942.92
F.	American Indian Achievement Gap	(V-F)		996.00
G.	Data For Achievement	(V-G)		2,817.64
H.	Special Education Allowable Cost Payment	(V-H)		22,168.00
I.	Remaining Fund Balance Available	(V-I)		45,750.27
J.	Non-Levy Revenue and Funding Sources	(V-J)		13,502.39
1.	Actual Non-Levy Revenue	(V-J1)	13,502.39	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		420,165.54
1.	State - Guaranteed Tax Base Aid	(V-L1)	292,055.28	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	128,110.26	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,190,978.32

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		349,584.12
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		349,584.12

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		12.43
U.	Over-BASE Mills	(V-U)		33.95
	1. District Property Tax Levy Mills	(V-U1)	33.95	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		46.38

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

08 Chouteau

0134 Fort Benton H S

Submit ID: 0134-68840060

01 General Fund

Adopted Budget	0001	1,540,562.44

Budget Uses

Expenditure Budget	0002	1,540,562.44
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	45,750.27
Direct State Aid	3110	592,649.59
Quality Educator	3111	86,857.68
At Risk Student	3112	3,128.29
Indian Education For All	3113	2,942.92
American Indian Achievement Gap	3114	996.00
State Special Education Allowable Cost Payment to Districts	3115	22,168.00
Data For Achievement	3116	2,817.64
State - Guaranteed Tax Base Aid	3120	292,055.28

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	4,890.25
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	8,612.14
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	128,110.26		
Over-BASE Levy	1110(c)	349,584.12		
District Tax Levy			1110	477,694.38
Total Estimated Revenues to Fund Adopted Budget			0004	1,540,562.44
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	435,000.00

Budget Uses

Expenditure Budget	0002	435,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	227,452.80
Contingency	0006	22,745.28
Over-Schedule	0011	184,801.92
Fund Balance for Budget	TFS48	126,756.83
Operating Reserve	0961	87,000.00
Unreserved Fund Balance Reappropriated	0970	39,756.83

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	52,000.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	62,549.52
State - On-Schedule Transportation Reimbursement	3210	187,648.56
District Tax Levy	1110	93,045.09
District Mills	999	9.04
Total Estimated Revenues to Fund Adopted Budget	0004	435,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

08 Chouteau

0134 Fort Benton H S

Submit ID: 0134-68840060

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	217,892.04

Budget Uses

Expenditure Budget	0002	217,892.04
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	15,718.04
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	15,718.04
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	202,174.00
District Mills	999	19.63
Total Estimated Revenues to Fund Adopted Budget	0004	217,892.04

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2026 Thomas C2 Saf-T-Liner	2025	141,298.00	0.00	28,259.60	28,259.60
2025 B2 106 Thomas Buss	2024	141,298.00	28,259.60	28,259.60	28,259.60
2024 Thomas C2 Saf-T-Liner	2023	115,319.00	46,127.60	23,063.80	23,063.80
2019 Freightliner bus	2022	196,455.00	117,873.00	39,291.00	39,291.00
2021 BlueBird Yellow	2020	108,250.00	108,250.00	21,650.00	21,650.00
2019 BLUEBIRD ALL AMERICAN 53305	2019	110,000.00	132,000.00	22,000.00	22,000.00
2020 Bluebird Yellow Bus	2019	104,250.00	125,100.00	20,850.00	20,850.00
2019 BlueBird AARE (9)	2018	188,000.00	263,200.00	37,600.00	18,800.00
2018 Blue Bird AARE	2017	176,000.00	264,000.00	N/A	NA
2014 Blue Bird AAFE	2013	106,800.00	160,200.00	N/A	NA
2009 Blue Bird All American Bus	2008	102,500.00	153,750.00	N/A	NA
Total					202,174.00

Budget Report
FY 2026
08 Chouteau
0134 Fort Benton H S

Submit ID: 0134-68840060

13 Tuition Fund

Adopted Budget	0001	562.84

Budget Uses

Expenditure Budget	0002	562.84
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	562.84
Unreserved Fund Balance Reappropriated	0970	562.84

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	562.84
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	275,000.00

Budget Uses

Expenditure Budget	0002	275,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	163,420.94
Operating Reserve	0961	55,000.00
Unreserved Fund Balance Reappropriated	0970	108,420.94

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	166,579.06
Total Estimated Revenues to Fund Adopted Budget	0004	275,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	10,000.00

Budget Uses

Expenditure Budget	0002	10,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,362.59
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,362.59

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,637.41
District Mills	999	0.26
Total Estimated Revenues to Fund Adopted Budget	0004	10,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	32,419.20

Budget Uses

Expenditure Budget	0002	32,419.20
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	11,397.04
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	11,397.04
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,022.16
District Tax Levy	1110	20,000.00
District Mills	999	1.94
Total Estimated Revenues to Fund Adopted Budget	0004	32,419.20
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

08 Chouteau

0134 Fort Benton H S

Submit ID: 0134-68840060

29 Flexibility Fund

Adopted Budget	0001	22,211.06

Budget Uses

Expenditure Budget	0002	22,211.06
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	22,211.06
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	22,211.06

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	22,211.06
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

08 Chouteau

0134 Fort Benton H S

Submit ID: 0134-68840060

61 Building Reserve Fund

Adopted Budget	0001	369,050.90

Budget Uses

Expenditure Budget	0002	369,050.90
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,240.90
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,240.90
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	33,700.64
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	250,000.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	64,700.00	
Building Reserve Permissive Levy	1110(b)	19,409.36	
District Tax Levy		1110	84,109.36
District Mills		999	8.16
Building Reserve Voted Mills		0134	6.28
Building Reserve Permissive Mills		0135	1.88
Total Estimated Revenues to Fund Adopted Budget		0004	369,050.90

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
02/11/2025	647,000.00	10	612	0.00	64,700.00	64,700.00
Total						64,700.00

Budget Report
FY 2026

27 Lincoln

0529 Fortine Elem

Submit ID: 0529-89635558

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 70	N/A	2,342,224

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Cecelia Peterson

(Signature) (Date)

Chairperson, School Trustees: Virginia Pine

(Signature) (Date)

County Superintendent: Suzy Rios

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

27 Lincoln

0529 Fortine Elem

Submit ID: 0529-89635558

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	633,966.63	55,794.89	10%	8.80%	0.00	533,126.86	100,839.77	43.06
10 Transportation	127,135.36	13,131.97	20%	10.33%	0.00	55,107.36	72,028.00	30.75
11 Bus Depreciation Reserve	238,752.82	0.00	N/A	0.00%	212,423.08	6,388.00	19,941.74	8.51
13 Tuition	24,614.77		N/A		1,206.13	0.00	23,408.64	9.99
14 Retirement	114,023.02	12,181.81	20%	10.68%	0.00	114,023.02		
17 Adult Education	11,005.51	0.00	35%	0.00%	11,005.51	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,024.54	0.00	N/A	0.00%	519.94	504.60	0.00	0.00
29 Flexibility	0.00	207.50	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	67,937.58	0.00	N/A	0.00%	19,197.58	38,740.00	10,000.00	4.27
Total of All Funds	1,218,460.23	81,316.17			244,352.24	747,889.84	226,218.15	96.58

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

Budget Report
FY 2026

27 Lincoln

0529 Fortine Elem

Submit ID: 0529-89635558

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	FORTINE K-6	54 *
M1	FORTINE 7-8	16 *

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

A.	Direct State Aid	(I-A)	297,571.39
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	34,047.00
D.	At Risk Student	(I-D)	3,581.20
E.	Indian Education For All	(I-E)	240.07
F.	American Indian Achievement Gap	(I-F)	249.00
G.	Data For Achievement	(I-G)	1,700.30
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	10,143.20
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,380.86
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	7,638.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	76
B.	BASE Budget Limit	(II-B)	599,496.86
C.	Maximum Budget Limit	(II-C)	744,729.04
D.	Over-BASE Levy As Submitted on Budget	(II-D)	46,030.00
E.	Adopted Budget	(II-E)	645,526.86

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	587,936.63
H.	Maximum Budget Limit	(II-H)	729,192.63
I.	Highest Budget Without a Vote	(II-I)	633,966.63
J.	Highest Budget	(II-J)	729,192.63
K.	Highest Voted Amount	(II-K)	95,226.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	633,966.63

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

A.	Operating Reserve (961)	(III-A)		55,794.89
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		55,794.89

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		633,966.63
1.	BASE Budget Limit	(V-A1)	587,936.63	
2.	Over-BASE Budget	(V-A2)	46,030.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		297,571.39
1.	Direct State Aid Paid By State	(V-B1)	297,571.39	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		34,047.00
D.	At Risk Student	(V-D)		3,581.20
E.	Indian Education For All	(V-E)		240.07
F.	American Indian Achievement Gap	(V-F)		249.00
G.	Data For Achievement	(V-G)		1,700.30
H.	Special Education Allowable Cost Payment	(V-H)		10,143.20
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		6,789.12
1.	Actual Non-Levy Revenue	(V-J1)	6,789.12	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		233,615.35
1.	State - Guaranteed Tax Base Aid	(V-L1)	178,805.58	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	54,809.77	
M.	**Subtotal of BASE Budget Revenue	(V-M)		587,936.63

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		46,030.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		46,030.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.41
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		19.65
	1. District Property Tax Levy Mills	(V-U1)	19.65	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		43.06

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
27 Lincoln

0529 Fortine Elem

Submit ID: 0529-89635558

01 General Fund

Adopted Budget	0001	633,966.63

Budget Uses

Expenditure Budget	0002	633,966.63
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	297,571.39
Quality Educator	3111	34,047.00
At Risk Student	3112	3,581.20
Indian Education For All	3113	240.07
American Indian Achievement Gap	3114	249.00
State Special Education Allowable Cost Payment to Districts	3115	10,143.20
Data For Achievement	3116	1,700.30
State - Guaranteed Tax Base Aid	3120	178,805.58

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	4,750.26
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	2,038.86
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	54,809.77		
Over-BASE Levy	1110(c)	46,030.00		
District Tax Levy			1110	100,839.77
Total Estimated Revenues to Fund Adopted Budget			0004	633,966.63
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	127,135.36

Budget Uses

Expenditure Budget	0002	127,135.36
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	55,107.36
Contingency	0006	0.00
Over-Schedule	0011	72,028.00
Fund Balance for Budget	TFS48	13,131.97
Operating Reserve	0961	13,131.97
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	13,776.84
State - On-Schedule Transportation Reimbursement	3210	41,330.52
District Tax Levy	1110	72,028.00
District Mills	999	30.75
Total Estimated Revenues to Fund Adopted Budget	0004	127,135.36
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	238,752.82

Budget Uses

Expenditure Budget	0002	238,752.82
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	212,423.08
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	212,423.08
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	6,388.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	19,941.74
District Mills	999	8.51
Total Estimated Revenues to Fund Adopted Budget	0004	238,752.82

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
IC Integrated C E S Bus	2020	99,708.68	99,581.20	19,941.74	19,941.74
Bluebird Diesel Bus	2010	76,700.00	115,050.00	N/A	NA
Total					19,941.74

13 Tuition Fund

Adopted Budget	0001	24,614.77

Budget Uses

Expenditure Budget	0002	24,614.77
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,206.13
Unreserved Fund Balance Reappropriated	0970	1,206.13

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	23,408.64
District Mills	999	9.99
Total Estimated Revenues to Fund Adopted Budget	0004	24,614.77
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	114,023.02

Budget Uses

Expenditure Budget	0002	114,023.02
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	12,181.81
Operating Reserve	0961	12,181.81
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	114,023.02
Total Estimated Revenues to Fund Adopted Budget	0004	114,023.02
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

27 Lincoln

0529 Fortine Elem

Submit ID: 0529-89635558

17 Adult Education Fund

Adopted Budget	0001	11,005.51

Budget Uses

Expenditure Budget	0002	11,005.51
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	11,005.51
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	11,005.51

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	11,005.51
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,024.54

Budget Uses

Expenditure Budget	0002	1,024.54
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	519.94
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	519.94
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	504.60
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,024.54
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	207.50
Operating Reserve	0961	207.50
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

27 Lincoln

0529 Fortine Elem

Submit ID: 0529-89635558

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

27 Lincoln

0529 Fortine Elem

Submit ID: 0529-89635558

61 Building Reserve Fund

Adopted Budget		0001	67,937.58

Budget Uses

Expenditure Budget		0002	67,937.58
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	19,197.58
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	19,197.58
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	38,740.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	10,000.00	
District Tax Levy		1110	10,000.00
District Mills		999	4.27
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	4.27
Total Estimated Revenues to Fund Adopted Budget		0004	67,937.58

Budget Report
FY 2026

53 Valley

0927 Frazer Elem

Submit ID: 0927-82069400

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	80	N/A	1,411,489

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Taryn Hauk

(Signature) (Date)

Chairperson, School Trustees: Yancey Beston

(Signature) (Date)

County Superintendent: Marie Pippin

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

53 Valley

0927 Frazer Elem

Submit ID: 0927-82069400

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	899,463.19	42,784.23	10%	4.76%	0.00	687,069.64	212,393.55	150.45
10 Transportation	58,966.02	11,793.20	20%	20.00%	25,605.40	11,275.20	22,085.42	15.65
11 Bus Depreciation Reserve	910,146.41	0.00	N/A	0.00%	852,896.41	0.00	57,250.00	40.56
13 Tuition	24,933.83		N/A		2,658.69	0.00	22,275.14	15.78
14 Retirement	210,000.00	42,000.00	20%	20.00%	93,841.08	116,158.92		
17 Adult Education	2,317.92	0.00	35%	0.00%	2,317.92	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	10,611.37	0.00	N/A	0.00%	3,314.20	621.27	6,675.90	4.73
29 Flexibility	15,893.71	0.00	N/A	0.00%	15,893.71	0.00	0.00	0.00
61 Building Reserve	49,205.94	0.00	N/A	0.00%	1,040.94	38,532.00	9,633.00	6.82
Total of All Funds	2,181,538.39	96,577.43			997,568.35	853,657.03	330,313.01	233.99

50 Debt Service Tax Jurisdiction								
0927	41,431.26	0.00	20-9-438	0.00%	15,921.12	0.00	25,510.14	18.07

Budget Report
FY 2026

53 Valley

0927 Frazer Elem

Submit ID: 0927-82069400

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	FRAZER K-6	64
M1	FRAZER 7-8	16

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

A.	Direct State Aid	(I-A)	326,556.21
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	79,443.00
D.	At Risk Student	(I-D)	18,525.61
E.	Indian Education For All	(I-E)	2,029.60
F.	American Indian Achievement Gap	(I-F)	17,430.00
G.	Data For Achievement	(I-G)	1,943.20
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	13,088.00
I.	State Special Education Related-Services Payment To Coop	(I-I)	4,362.40
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	8,612.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	71
B.	BASE Budget Limit	(II-B)	637,342.82
C.	Maximum Budget Limit	(II-C)	781,301.54
D.	Over-BASE Levy As Submitted on Budget	(II-D)	195,292.76
E.	Adopted Budget	(II-E)	832,635.58

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	723,880.21
H.	Maximum Budget Limit	(II-H)	880,460.61
I.	Highest Budget Without a Vote	(II-I)	899,463.19
J.	Highest Budget	(II-J)	899,463.19
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	899,463.19

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

A.	Operating Reserve (961)	(III-A)		42,784.23
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		42,784.23

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		899,463.19
	1. BASE Budget Limit	(V-A1)	723,880.21	
	2. Over-BASE Budget	(V-A2)	175,582.98	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		326,556.21
	1. Direct State Aid Paid By State	(V-B1)	326,556.21	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		79,443.00
D.	At Risk Student	(V-D)		18,525.61
E.	Indian Education For All	(V-E)		2,029.60
F.	American Indian Achievement Gap	(V-F)		17,430.00
G.	Data For Achievement	(V-G)		1,943.20
H.	Special Education Allowable Cost Payment	(V-H)		13,088.00
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,711.42
	1. Actual Non-Levy Revenue	(V-J1)	3,711.42	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		261,153.17
	1. State - Guaranteed Tax Base Aid	(V-L1)	224,342.60	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	36,810.57	
M.	**Subtotal of BASE Budget Revenue	(V-M)		723,880.21

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		175,582.98
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		175,582.98

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		26.05
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		124.40
	1. District Property Tax Levy Mills	(V-U1)	124.40	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		150.45

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

53 Valley

0927 Frazer Elem

Submit ID: 0927-82069400

01 General Fund

Adopted Budget	0001	899,463.19

Budget Uses

Expenditure Budget	0002	899,463.19
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	326,556.21
Quality Educator	3111	79,443.00
At Risk Student	3112	18,525.61
Indian Education For All	3113	2,029.60
American Indian Achievement Gap	3114	17,430.00
State Special Education Allowable Cost Payment to Districts	3115	13,088.00
Data For Achievement	3116	1,943.20
State - Guaranteed Tax Base Aid	3120	224,342.60

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,623.17
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	88.25
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00	
BASE Levy	1110(b)	36,810.57	
Over-BASE Levy	1110(c)	175,582.98	
District Tax Levy		1110	212,393.55
Total Estimated Revenues to Fund Adopted Budget		0004	899,463.19
Estimated Revenues Exceeding Adopted Budget		0004a	0.00

10 Transportation Fund

Adopted Budget	0001	58,966.02

Budget Uses

Expenditure Budget	0002	58,966.02
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	10,250.18
Contingency	0006	1,025.02
Over-Schedule	0011	47,690.82
Fund Balance for Budget	TFS48	37,398.60
Operating Reserve	0961	11,793.20
Unreserved Fund Balance Reappropriated	0970	25,605.40

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	2,818.80
State - On-Schedule Transportation Reimbursement	3210	8,456.40
District Tax Levy	1110	22,085.42
District Mills	999	15.65
Total Estimated Revenues to Fund Adopted Budget	0004	58,966.02
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

53 Valley

0927 Frazer Elem

Submit ID: 0927-82069400

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	910,146.41

Budget Uses

Expenditure Budget	0002	910,146.41
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	852,896.41
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	852,896.41
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	57,250.00
District Mills	999	40.56
Total Estimated Revenues to Fund Adopted Budget	0004	910,146.41

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2021 Freightliner Ultra Cruiser Bus	2022	201,000.00	45,000.00	40,200.00	20,200.00
2019 Chevrolet Express	2020	115,250.00	102,150.00	23,050.00	23,050.00
2021 Blue Bird White	2020	70,000.00	44,000.00	14,000.00	14,000.00
2017 Blue Bird	2016	93,000.00	139,500.00	N/A	NA
Ford Starcraft Allstar	2015	56,708.00	85,062.00	N/A	NA
Total					57,250.00

Budget Report
FY 2026

53 Valley

0927 Frazer Elem

Submit ID: 0927-82069400

13 Tuition Fund

Adopted Budget	0001	24,933.83

Budget Uses

Expenditure Budget	0002	24,933.83
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,658.69
Unreserved Fund Balance Reappropriated	0970	2,658.69

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	22,275.14
District Mills	999	15.78
Total Estimated Revenues to Fund Adopted Budget	0004	24,933.83
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

53 Valley

0927 Frazer Elem

Submit ID: 0927-82069400

14 Retirement Fund

Adopted Budget	0001	210,000.00

Budget Uses

Expenditure Budget	0002	210,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	135,841.08
Operating Reserve	0961	42,000.00
Unreserved Fund Balance Reappropriated	0970	93,841.08

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	116,158.92
Total Estimated Revenues to Fund Adopted Budget	0004	210,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

53 Valley

0927 Frazer Elem

Submit ID: 0927-82069400

17 Adult Education Fund

Adopted Budget	0001	2,317.92

Budget Uses

Expenditure Budget	0002	2,317.92
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,317.92
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,317.92

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,317.92
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	10,611.37

Budget Uses

Expenditure Budget	0002	10,611.37
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,314.20
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,314.20
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	621.27
District Tax Levy	1110	6,675.90
District Mills	999	4.73
Total Estimated Revenues to Fund Adopted Budget	0004	10,611.37
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	15,893.71

Budget Uses

Expenditure Budget	0002	15,893.71
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	15,893.71
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	15,893.71

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	15,893.71
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

53 Valley

0927 Frazer Elem

Submit ID: 0927-82069400

50 Debt Service Fund

0927

Taxable Value		1,411,489.00
Adopted Budget	0001	41,431.26

Budget Uses

Expenditure Budget	0002	41,431.26
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	15,921.12
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	15,921.12
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	25,510.14
Jurisdiction Mills	999	18.07
Total Estimated Revenues to Fund Adopted Budget	0004	41,431.26
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
Elementary Bond	04/24/2014	06/30/2029	445,000.00	110,000.00	35,000.00	5,981.26	450.00
Total Bond Requirements							41,431.26
Total Debt Service Requirements						0002	41,431.26

Budget Report
FY 2026
53 Valley

0927 Frazer Elem

Submit ID: 0927-82069400

61 Building Reserve Fund

Adopted Budget		0001	49,205.94

Budget Uses

Expenditure Budget		0002	49,205.94
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	1,040.94
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	1,040.94
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	38,532.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	9,633.00	
District Tax Levy		1110	9,633.00
District Mills		999	6.82
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	6.82
Total Estimated Revenues to Fund Adopted Budget		0004	49,205.94

Budget Report
FY 2026

53 Valley

0928 Frazer H S

Submit ID: 0928-24444880

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	29	2,920,691

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Taryn Hauk

(Signature) (Date)

Chairperson, School Trustees: Yancey Beston

(Signature) (Date)

County Superintendent: Marie Pippin

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

53 Valley

0928 Frazer H S

Submit ID: 0928-24444880

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	702,469.84	53,638.54	10%	7.64%	0.00	516,846.58	185,623.26	63.58
10 Transportation	50,365.94	10,073.19	20%	20.00%	29,764.77	2,309.39	18,291.78	6.26
11 Bus Depreciation Reserve	920,633.54	0.00	N/A	0.00%	854,664.54	0.00	65,969.00	22.59
13 Tuition	20,224.69		N/A		1,724.52	0.00	18,500.17	6.33
14 Retirement	210,000.00	42,000.00	20%	20.00%	70,494.24	139,505.76		
17 Adult Education	5,148.49	0.00	35%	0.00%	5,148.49	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	41,338.20	0.00	N/A	0.00%	20,835.28	475.22	20,027.70	6.86
29 Flexibility	98,363.26	0.00	N/A	0.00%	98,363.26	0.00	0.00	0.00
61 Building Reserve	45,239.84	0.00	N/A	0.00%	1,559.84	34,944.00	8,736.00	2.99
Total of All Funds	2,093,783.80	105,711.73			1,082,554.94	694,080.95	317,147.91	108.61

50 Debt Service Tax Jurisdiction								
1	88,237.50	0.00	20-9-438	0.00%	4,273.68	0.00	83,963.82	28.75

Budget Report
FY 2026

53 Valley

0928 Frazer H S

Submit ID: 0928-24444880

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 FRAZER HS 9-12 29 *

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

A.	Direct State Aid	(I-A)	270,609.78
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	45,396.00
D.	At Risk Student	(I-D)	8,775.33
E.	Indian Education For All	(I-E)	735.73
F.	American Indian Achievement Gap	(I-F)	5,976.00
G.	Data For Achievement	(I-G)	704.41
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	5,175.40
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,417.78
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	13,829.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	32
B.	BASE Budget Limit	(II-B)	549,002.36
C.	Maximum Budget Limit	(II-C)	682,556.23
D.	Over-BASE Levy As Submitted on Budget	(II-D)	148,756.90
E.	Adopted Budget	(II-E)	697,759.26

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	553,712.94
H.	Maximum Budget Limit	(II-H)	677,098.76
I.	Highest Budget Without a Vote	(II-I)	702,469.84
J.	Highest Budget	(II-J)	730,452.97
K.	Highest Voted Amount	(II-K)	27,983.13
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	702,469.84

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

A.	Operating Reserve (961)	(III-A)		53,638.54
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		53,638.54

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		702,469.84
	1. BASE Budget Limit	(V-A1)	553,712.94	
	2. Over-BASE Budget	(V-A2)	148,756.90	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		270,609.78
	1. Direct State Aid Paid By State	(V-B1)	270,609.78	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		45,396.00
D.	At Risk Student	(V-D)		8,775.33
E.	Indian Education For All	(V-E)		735.73
F.	American Indian Achievement Gap	(V-F)		5,976.00
G.	Data For Achievement	(V-G)		704.41
H.	Special Education Allowable Cost Payment	(V-H)		5,175.40
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		4,537.08
	1. Actual Non-Levy Revenue	(V-J1)	4,537.08	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		211,803.21
	1. State - Guaranteed Tax Base Aid	(V-L1)	174,936.85	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	36,866.36	
M.	**Subtotal of BASE Budget Revenue	(V-M)		553,712.94

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		148,756.90
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		148,756.90

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		12.65
U.	Over-BASE Mills	(V-U)		50.93
	1. District Property Tax Levy Mills	(V-U1)	50.93	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		63.58

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
53 Valley

0928 Frazer H S

Submit ID: 0928-24444880

01 General Fund

Adopted Budget	0001	702,469.84

Budget Uses

Expenditure Budget	0002	702,469.84
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	270,609.78
Quality Educator	3111	45,396.00
At Risk Student	3112	8,775.33
Indian Education For All	3113	735.73
American Indian Achievement Gap	3114	5,976.00
State Special Education Allowable Cost Payment to Districts	3115	5,175.40
Data For Achievement	3116	704.41
State - Guaranteed Tax Base Aid	3120	174,936.85

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	4,502.70
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	34.38
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	36,866.36		
Over-BASE Levy	1110(c)	148,756.90		
District Tax Levy			1110	185,623.26
Total Estimated Revenues to Fund Adopted Budget			0004	702,469.84
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2026
53 Valley

0928 Frazer H S

Submit ID: 0928-24444880

10 Transportation Fund

Adopted Budget	0001	50,365.94

Budget Uses

Expenditure Budget	0002	50,365.94
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	2,099.44
Contingency	0006	209.94
Over-Schedule	0011	48,056.56
Fund Balance for Budget	TFS48	39,837.96
Operating Reserve	0961	10,073.19
Unreserved Fund Balance Reappropriated	0970	29,764.77

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	577.34
State - On-Schedule Transportation Reimbursement	3210	1,732.05
District Tax Levy	1110	18,291.78
District Mills	999	6.26
Total Estimated Revenues to Fund Adopted Budget	0004	50,365.94
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	920,633.54

Budget Uses

Expenditure Budget	0002	920,633.54
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	854,664.54
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	854,664.54
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	65,969.00
District Mills	999	22.59
Total Estimated Revenues to Fund Adopted Budget	0004	920,633.54

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2021 Freightliner Ultra Cruiser Bus	2022	149,222.00	48,844.00	29,844.40	29,844.00
2019 Chevrolet Express	2020	110,625.00	98,500.00	22,125.00	22,125.00
2021 Blue Bird Microbird	2020	70,000.00	44,000.00	14,000.00	14,000.00
2017 Blue Bird	2016	93,000.00	139,500.00	N/A	NA
2014 Ford Starcraft Allstar	2015	56,708.00	85,062.00	N/A	NA
Total					65,969.00

13 Tuition Fund

Adopted Budget	0001	20,224.69

Budget Uses

Expenditure Budget	0002	20,224.69
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,724.52
Unreserved Fund Balance Reappropriated	0970	1,724.52

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	18,500.17
District Mills	999	6.33
Total Estimated Revenues to Fund Adopted Budget	0004	20,224.69
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	210,000.00

Budget Uses

Expenditure Budget	0002	210,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	112,494.24
Operating Reserve	0961	42,000.00
Unreserved Fund Balance Reappropriated	0970	70,494.24

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	139,505.76
Total Estimated Revenues to Fund Adopted Budget	0004	210,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
53 Valley

0928 Frazer H S

Submit ID: 0928-24444880

17 Adult Education Fund

Adopted Budget	0001	5,148.49

Budget Uses

Expenditure Budget	0002	5,148.49
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,148.49
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,148.49

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,148.49
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	41,338.20

Budget Uses

Expenditure Budget	0002	41,338.20
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	20,835.28
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	20,835.28
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	475.22
District Tax Levy	1110	20,027.70
District Mills	999	6.86
Total Estimated Revenues to Fund Adopted Budget	0004	41,338.20
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	98,363.26

Budget Uses

Expenditure Budget	0002	98,363.26
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	98,363.26
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	98,363.26

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	98,363.26
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

53 Valley

0928 Frazer H S

Submit ID: 0928-24444880

50 Debt Service Fund

1

Taxable Value		2,920,691.00
Adopted Budget	0001	88,237.50

Budget Uses

Expenditure Budget	0002	88,237.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	4,273.68
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,273.68
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	83,963.82
Jurisdiction Mills	999	28.75
Total Estimated Revenues to Fund Adopted Budget	0004	88,237.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
High School Bond	04/24/2014	06/30/2029	980,000.00	235,000.00	75,000.00	12,787.50	450.00
Total Bond Requirements							88,237.50
Total Debt Service Requirements						0002	88,237.50

Budget Report
FY 2026

53 Valley

0928 Frazer H S

Submit ID: 0928-24444880

61 Building Reserve Fund

Adopted Budget		0001	45,239.84

Budget Uses

Expenditure Budget		0002	45,239.84
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	1,559.84
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	1,559.84
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	34,944.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	8,736.00	
District Tax Levy		1110	8,736.00
District Mills		999	2.99
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.99
Total Estimated Revenues to Fund Adopted Budget		0004	45,239.84

Budget Report
FY 2026

32 Missoula

Submit ID: 0599-55635899

0599 Frenchtown K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 957	* 507	18,197,831

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Shauna Anderson

(Signature) (Date)

Chairperson, School Trustees: Debbie Lester

(Signature) (Date)

County Superintendent: Erin Lipkind

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

32 Missoula

Submit ID: 0599-55635899

0599 Frenchtown K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	11,995,032.20	1,126,253.08	10%	9.39%	0.00	10,271,268.91	1,723,763.29	94.77
10 Transportation	814,715.00	162,943.00	20%	20.00%	85,436.71	265,000.07	464,278.22	25.51
11 Bus Depreciation Reserve	506,323.23	0.00	N/A	0.00%	452,192.03	0.00	54,131.20	2.97
13 Tuition	431,478.08		N/A		64,335.26	0.00	367,142.82	20.18
14 Retirement	1,717,900.00	343,580.00	20%	20.00%	251,329.74	1,466,570.26		
17 Adult Education	91,823.06	0.00	35%	0.00%	73,625.23	0.00	18,197.83	1.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	258,397.01	0.00	N/A	0.00%	214,150.46	9,246.55	35,000.00	1.92
29 Flexibility	1,215,658.78	0.00	N/A	0.00%	711,686.45	296,447.83	207,524.50	11.40
61 Building Reserve	825,679.30	0.00	N/A	0.00%	576,974.30	186,921.10	61,783.90	3.40
Total of All Funds	17,857,006.66	1,632,776.08			2,429,730.18	12,495,454.72	2,931,821.76	161.15

50 Debt Service **Tax Jurisdiction**								
32-0599	1,392,350.00	0.00	20-9-438	0.00%	357,498.55	0.00	1,034,851.45	56.87

Budget Report
FY 2026

32 Missoula

Submit ID: 0599-55635899

0599 Frenchtown K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	FRENCHTOWN K-6	730	*
M1	FRENCHTOWN 7-8	227	*
H1	FRENCHTOWN HS 9-12	436	*
H2	BFT CHARTER 9-12	71	*

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

A.	Direct State Aid	(I-A)	5,230,240.18
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	870,090.00
D.	At Risk Student	(I-D)	34,996.69
E.	Indian Education For All	(I-E)	37,141.68
F.	American Indian Achievement Gap	(I-F)	22,161.00
G.	Data For Achievement	(I-G)	35,560.56
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	295,129.89
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	84,821.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	105,446.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	1,467
B.	BASE Budget Limit	(II-B)	10,109,349.39
C.	Maximum Budget Limit	(II-C)	12,555,807.05
D.	Over-BASE Levy As Submitted on Budget	(II-D)	1,221,291.62
E.	Adopted Budget	(II-E)	11,330,641.01

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	10,773,740.58
H.	Maximum Budget Limit	(II-H)	13,536,853.67
I.	Highest Budget Without a Vote	(II-I)	11,995,032.20
J.	Highest Budget	(II-J)	13,536,853.67
K.	Highest Voted Amount	(II-K)	1,541,821.47
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	11,995,032.20

Budget Report
FY 2026

32 Missoula

Submit ID: 0599-55635899

0599 Frenchtown K-12 Schools

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

A.	Operating Reserve (961)	(III-A)		1,126,253.08
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		1,126,253.08

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		**Elementary**	**High School**	**K-12**
A.	Special Education Allowable Costs	200,679.60	94,450.29	295,129.89
B.	Special Education RSBG to Coop	0.00	0.00	0.00
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	80,271.84	37,780.12	118,051.96
Proration of BASE Budget to Elementary and High School Programs:		**Elementary**	**High School**	**K-12**
E.	100% Of Basic Entitlement	239,901.00	728,802.00	968,703.00
F.	100% Of Per Student Entitlement	6,563,996.50	4,168,061.50	10,732,058.00
		6,803,897.50	4,896,863.50	11,700,761.00
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	2,401,775.82	1,728,592.82	4,130,368.63
H.	Special Education in BASE@40%	80,271.84	37,780.12	118,051.96
I.	Subsidized BASE Amount	2,482,047.66	1,766,372.94	4,248,420.59
J.	Subsidized BASE Ratio	58%	42%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		11,995,032.20
1.	BASE Budget Limit	(V-A1)	10,773,740.58	
2.	Over-BASE Budget	(V-A2)	1,221,291.62	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		5,230,240.18
1.	Direct State Aid Paid By State	(V-B1)	5,230,240.18	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		870,090.00
D.	At Risk Student	(V-D)		34,996.69
E.	Indian Education For All	(V-E)		37,141.68
F.	American Indian Achievement Gap	(V-F)		22,161.00
G.	Data For Achievement	(V-G)		35,560.56

H.	Special Education Allowable Cost Payment	(V-H)		295,129.89
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		272,239.99
	1. Actual Non-Levy Revenue	(V-J1)	92,915.95	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	179,324.04	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		3,976,180.59
	1. State - Guaranteed Tax Base Aid	(V-L1)	3,473,708.92	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	502,471.67	
M.	**Subtotal of BASE Budget Revenue	(V-M)		10,773,740.58

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		1,221,291.62
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,221,291.62

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		17.68
T.	BASE Mills - High School	(V-T)		9.98
U.	Over-BASE Mills	(V-U)		67.11
	1. District Property Tax Levy Mills	(V-U1)	67.11	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		94.77

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

32 Missoula

Submit ID: 0599-55635899

0599 Frenchtown K-12 Schools

01 General Fund

Adopted Budget	0001	11,995,032.20

Budget Uses

Expenditure Budget	0002	11,995,032.20
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	5,230,240.18
Quality Educator	3111	870,090.00
At Risk Student	3112	34,996.69
Indian Education For All	3113	37,141.68
American Indian Achievement Gap	3114	22,161.00
State Special Education Allowable Cost Payment to Districts	3115	295,129.89
Data For Achievement	3116	35,560.56
State - Guaranteed Tax Base Aid	3120	3,473,708.92

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	90,765.52
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	2,150.43
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	179,324.04
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	502,471.67		
Over-BASE Levy	1110(c)	1,221,291.62		
District Tax Levy			1110	1,723,763.29
Total Estimated Revenues to Fund Adopted Budget			0004	11,995,032.20
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	814,715.00

Budget Uses

Expenditure Budget	0002	814,715.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	240,909.15
Contingency	0006	24,090.92
Over-Schedule	0011	549,714.93
Fund Balance for Budget	TFS48	248,379.71
Operating Reserve	0961	162,943.00
Unreserved Fund Balance Reappropriated	0970	85,436.71

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	66,250.01
State - On-Schedule Transportation Reimbursement	3210	198,750.06
District Tax Levy	1110	464,278.22
District Mills	999	25.51
Total Estimated Revenues to Fund Adopted Budget	0004	814,715.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	506,323.23

Budget Uses

Expenditure Budget	0002	506,323.23
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	452,192.03
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	452,192.03
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	54,131.20
District Mills	999	2.97
Total Estimated Revenues to Fund Adopted Budget	0004	506,323.23

Budget Report
FY 2026

32 Missoula

Submit ID: 0599-55635899

0599 Frenchtown K-12 Schools

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Blue Bird Bus (7882 make 2010)	2024	7,500.00	1,500.00	1,500.00	0.00
International CE (0852 make 2024)	2023	135,677.38	0.00	27,135.48	0.00
International CE (0961 make 2023)	2023	121,409.02	0.00	24,281.80	0.00
International Integrated CE (0962 make 2023)	2023	121,409.02	0.00	24,281.80	0.00
Blue Bird Vision Hwy Tires (8387 make 2023)	2022	123,250.00	0.00	24,650.00	0.00
Blue Bird Vision Mud & Snows	2022	123,500.00	0.00	24,700.00	0.00
Collins DE516WR (0687 make 2021)	2022	92,385.80	0.00	18,477.16	0.00
Blue Bird BB CV 3507S (7318 make 2021)	2021	120,000.00	0.00	24,000.00	0.00
Blue Bird BB CV 3507S (7319 make 2021)	2021	120,000.00	0.00	24,000.00	0.00
Blue Bird (9979 make 2021)	2020	117,500.00	0.00	23,500.00	0.00
International (3507 make 2020)	2020	170,227.85	0.00	34,045.57	0.00
International RE3000 (4671 make 2020)	2019	135,054.27	0.00	27,010.85	0.00
International RE3000 (4672 make 2020)	2019	135,054.27	0.00	27,010.85	0.00
Suburban K1500 (1387 make 2018)	2019	45,830.00	36,664.00	9,166.00	0.00
Thomas 341TS 499772B (1382 make 2018)	2018	105,536.00	42,214.40	21,107.20	0.00
Blue Bird T3 FE 3508S (8015 make 2018)	2017	97,200.00	77,760.00	19,440.00	0.00
Blue Bird T3 FE 4004S (8016 make 2018)	2017	103,750.00	41,500.00	20,750.00	0.00
Blue Bird T3 FE 4004S (8017 make 2018)	2017	103,750.00	41,500.00	20,750.00	0.00
Blue Bird T3RE 4006A (2870 make 2017)	2017	183,700.00	183,700.00	36,740.00	0.00
Blue Bird BB CV 3507S (7841 make 2017)	2016	91,750.00	128,450.00	18,350.00	9,175.00
Blue Bird BB CV 3507S (7842 make 2017)	2016	91,750.00	110,100.00	18,350.00	0.00
Bus 4023 (make 2014)	2014	70,518.00	98,725.20	14,103.60	7,051.80
Bus 8592 (make 2015)	2014	101,316.00	141,842.40	20,263.20	10,131.60
Bus 8593 (make 2015)	2014	101,316.00	141,842.40	20,263.20	10,131.60
Bluebird 0861 (make 2010)	2010	97,000.00	135,800.00	19,400.00	9,700.00
Ic Corp 8089 (make 2010)	2010	79,412.00	111,176.80	15,882.40	7,941.20
Total					54,131.20

Budget Report
FY 2026

32 Missoula

Submit ID: 0599-55635899

0599 Frenchtown K-12 Schools

13 Tuition Fund

Adopted Budget	0001	431,478.08

Budget Uses

Expenditure Budget	0002	431,478.08
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	64,335.26
Unreserved Fund Balance Reappropriated	0970	64,335.26

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	367,142.82
District Mills	999	20.18
Total Estimated Revenues to Fund Adopted Budget	0004	431,478.08
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

32 Missoula

Submit ID: 0599-55635899

0599 Frenchtown K-12 Schools

14 Retirement Fund

Adopted Budget	0001	1,717,900.00

Budget Uses

Expenditure Budget	0002	1,717,900.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	594,909.74
Operating Reserve	0961	343,580.00
Unreserved Fund Balance Reappropriated	0970	251,329.74

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	1,466,570.26
Total Estimated Revenues to Fund Adopted Budget	0004	1,717,900.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

32 Missoula

Submit ID: 0599-55635899

0599 Frenchtown K-12 Schools

17 Adult Education Fund

Adopted Budget	0001	91,823.06

Budget Uses

Expenditure Budget	0002	91,823.06
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	73,625.23
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	73,625.23

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	18,197.83
District Mills	999	1.00
Total Estimated Revenues to Fund Adopted Budget	0004	91,823.06
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

32 Missoula

Submit ID: 0599-55635899

0599 Frenchtown K-12 Schools

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

32 Missoula

Submit ID: 0599-55635899

0599 Frenchtown K-12 Schools

28 Technology Fund

Adopted Budget	0001	258,397.01

Budget Uses

Expenditure Budget	0002	258,397.01
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	214,150.46
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	214,150.46
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	9,246.55
District Tax Levy	1110	35,000.00
District Mills	999	1.92
Total Estimated Revenues to Fund Adopted Budget	0004	258,397.01
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

32 Missoula

Submit ID: 0599-55635899

0599 Frenchtown K-12 Schools

29 Flexibility Fund

Adopted Budget	0001	1,215,658.78

Budget Uses

Expenditure Budget	0002	1,215,658.78
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	711,686.45
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	711,686.45

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	207,524.50
State - Advanced Opportunity Aid	3770	88,923.33
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	207,524.50
District Mills	999	11.40
Total Estimated Revenues to Fund Adopted Budget	0004	1,215,658.78
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

32 Missoula

Submit ID: 0599-55635899

0599 Frenchtown K-12 Schools

50 Debt Service Fund

32-0599

Taxable Value		18,197,831.00
Adopted Budget	0001	1,392,350.00

Budget Uses

Expenditure Budget	0002	1,392,350.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	357,498.55
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	357,498.55
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,034,851.45
Jurisdiction Mills	999	56.87
Total Estimated Revenues to Fund Adopted Budget	0004	1,392,350.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
Elementary Refunding Bond	01/01/2013	06/30/2027	1,209,749.50	186,414.07	169,585.00	10,349.86	100.00
High School Refunding Bond	01/01/2013	06/30/2027	1,238,640.50	190,865.93	173,635.00	10,597.04	100.00
Elementary Refunding Bond	01/01/2013	06/30/2027	3,407,615.00	525,089.93	477,686.00	29,153.44	100.00
High School Refunding Bond	01/01/2013	06/30/2027	3,488,995.00	537,630.07	489,094.00	29,849.66	100.00
Total Bond Requirements							1,390,350.00

SIDs

Issue Type	Amount
High School	2,000.00
Total SID Requirements	2,000.00

Total Debt Service Requirements	0002	1,392,350.00

Budget Report
FY 2026

32 Missoula

Submit ID: 0599-55635899

0599 Frenchtown K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	825,679.30

Budget Uses

Expenditure Budget		0002	825,679.30
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	576,974.30
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	576,974.30
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	186,921.10
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	61,783.90	
District Tax Levy		1110	61,783.90
District Mills		999	3.40
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.40
Total Estimated Revenues to Fund Adopted Budget		0004	825,679.30

Budget Report
FY 2026

43 Roosevelt

0786 Froid Elem

Submit ID: 0786-85981929

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	59	N/A	3,708,412

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Joyce Harvey

(Signature) (Date)

Chairperson, School Trustees: Jordan Smith

(Signature) (Date)

County Superintendent: Erika Fyfe

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

43 Roosevelt

0786 Froid Elem

Submit ID: 0786-85981929

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	850,906.94	85,090.69	10%	10.00%	17,253.27	467,078.78	366,574.89	98.86
10 Transportation	150,000.00	30,000.00	20%	20.00%	53,322.44	93,619.80	3,057.76	0.82
11 Bus Depreciation Reserve	286,068.07	0.00	N/A	0.00%	227,550.07	0.00	58,518.00	15.78
13 Tuition	12,000.00		N/A		9,871.97	0.00	2,128.03	0.57
14 Retirement	140,000.00	28,000.00	20%	20.00%	48,412.72	91,587.28		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	44,069.63	0.00	N/A	0.00%	23,082.87	486.76	20,500.00	5.53
29 Flexibility	197,960.83	0.00	N/A	0.00%	146,541.03	51,419.80	0.00	0.00
61 Building Reserve	209,676.78	0.00	N/A	0.00%	143,006.78	36,670.00	30,000.00	8.09
Total of All Funds	1,890,682.25	143,090.69			669,041.15	740,862.42	480,778.68	129.65

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

Budget Report
FY 2026

43 Roosevelt

0786 Froid Elem

Submit ID: 0786-85981929

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	FROID K-6	46
M1	FROID 7-8	13

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

A.	Direct State Aid	(I-A)	263,233.39
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	73,768.50
D.	At Risk Student	(I-D)	2,300.38
E.	Indian Education For All	(I-E)	1,496.83
F.	American Indian Achievement Gap	(I-F)	2,241.00
G.	Data For Achievement	(I-G)	1,433.11
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	9,652.40
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,217.27
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	4,955.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	58
B.	BASE Budget Limit	(II-B)	513,267.76
C.	Maximum Budget Limit	(II-C)	634,931.02
D.	Over-BASE Levy As Submitted on Budget	(II-D)	290,340.77
E.	Adopted Budget	(II-E)	803,608.53

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	567,151.29
H.	Maximum Budget Limit	(II-H)	692,650.89
I.	Highest Budget Without a Vote	(II-I)	850,906.94
J.	Highest Budget	(II-J)	850,906.94
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	850,906.94

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

A.	Operating Reserve (961)	(III-A)		85,090.69
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		17,253.27
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	17,253.27	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		102,343.96

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		850,906.94
1.	BASE Budget Limit	(V-A1)	567,151.29	
2.	Over-BASE Budget	(V-A2)	283,755.65	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		263,233.39
1.	Direct State Aid Paid By State	(V-B1)	263,233.39	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		73,768.50
D.	At Risk Student	(V-D)		2,300.38
E.	Indian Education For All	(V-E)		1,496.83
F.	American Indian Achievement Gap	(V-F)		2,241.00
G.	Data For Achievement	(V-G)		1,433.11
H.	Special Education Allowable Cost Payment	(V-H)		9,652.40
I.	Remaining Fund Balance Available	(V-I)		17,253.27
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,258.47
1.	Actual Non-Levy Revenue	(V-J1)	2,258.47	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		193,513.94
1.	State - Guaranteed Tax Base Aid	(V-L1)	110,694.70	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	82,819.24	
M.	**Subtotal of BASE Budget Revenue	(V-M)		567,151.29

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		283,755.65
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		283,755.65

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		22.34
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		76.52
	1. District Property Tax Levy Mills	(V-U1)	76.52	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		98.86

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

43 Roosevelt

0786 Froid Elem

Submit ID: 0786-85981929

01 General Fund

Adopted Budget	0001	850,906.94

Budget Uses

Expenditure Budget	0002	850,906.94
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	17,253.27
Direct State Aid	3110	263,233.39
Quality Educator	3111	73,768.50
At Risk Student	3112	2,300.38
Indian Education For All	3113	1,496.83
American Indian Achievement Gap	3114	2,241.00
State Special Education Allowable Cost Payment to Districts	3115	9,652.40
Data For Achievement	3116	1,433.11
State - Guaranteed Tax Base Aid	3120	110,694.70

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	7.45
Interest Earnings	1510	2,251.02
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	82,819.24		
Over-BASE Levy	1110(c)	283,755.65		
District Tax Levy			1110	366,574.89
Total Estimated Revenues to Fund Adopted Budget			0004	850,906.94
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	150,000.00

Budget Uses

Expenditure Budget	0002	150,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	85,109.78
Contingency	0006	8,510.00
Over-Schedule	0011	56,380.22
Fund Balance for Budget	TFS48	83,322.44
Operating Reserve	0961	30,000.00
Unreserved Fund Balance Reappropriated	0970	53,322.44

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	23,404.95
State - On-Schedule Transportation Reimbursement	3210	70,214.85
District Tax Levy	1110	3,057.76
District Mills	999	0.82
Total Estimated Revenues to Fund Adopted Budget	0004	150,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	286,068.07

Budget Uses

Expenditure Budget	0002	286,068.07
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	227,550.07
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	227,550.07
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	58,518.00
District Mills	999	15.78
Total Estimated Revenues to Fund Adopted Budget	0004	286,068.07

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Expedition !	2025	49,790.00	0.00	9,958.00	9,958.00
EXPEDITION 2	2025	63,000.00	0.00	12,600.00	12,600.00
EXPEDITION 3	2025	63,000.00	0.00	12,600.00	12,600.00
1BAKCCJH6PF395227	2023	116,800.00	46,720.00	23,360.00	23,360.00
4UZABRDU5HCHY4295	2017	97,499.00	146,248.50	N/A	NA
4UZABRFD1JCL69851	2017	106,610.00	159,915.00	N/A	NA
1BAKCCPH1FF307058	2014	78,000.00	117,000.00	N/A	NA
1BAKCCPH1DF294518	2013	88,000.00	132,000.00	N/A	NA
Total					58,518.00

13 Tuition Fund

Adopted Budget	0001	12,000.00

Budget Uses

Expenditure Budget	0002	12,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,871.97
Unreserved Fund Balance Reappropriated	0970	9,871.97

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,128.03
District Mills	999	0.57
Total Estimated Revenues to Fund Adopted Budget	0004	12,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	140,000.00

Budget Uses

Expenditure Budget	0002	140,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	76,412.72
Operating Reserve	0961	28,000.00
Unreserved Fund Balance Reappropriated	0970	48,412.72

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	91,587.28
Total Estimated Revenues to Fund Adopted Budget	0004	140,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

43 Roosevelt

0786 Froid Elem

Submit ID: 0786-85981929

28 Technology Fund

Adopted Budget	0001	44,069.63

Budget Uses

Expenditure Budget	0002	44,069.63
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	23,082.87
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	23,082.87
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	486.76
District Tax Levy	1110	20,500.00
District Mills	999	5.53
Total Estimated Revenues to Fund Adopted Budget	0004	44,069.63
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	197,960.83

Budget Uses

Expenditure Budget	0002	197,960.83
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	146,541.03
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	146,541.03

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	50,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	1,419.80
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	197,960.83
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

43 Roosevelt

0786 Froid Elem

Submit ID: 0786-85981929

61 Building Reserve Fund

Adopted Budget		0001	209,676.78

Budget Uses

Expenditure Budget		0002	209,676.78
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	143,006.78
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	143,006.78
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	36,670.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	20,000.00	
Building Reserve Permissive Levy	1110(b)	10,000.00	
District Tax Levy		1110	30,000.00
District Mills		999	8.09
Building Reserve Voted Mills		0134	5.39
Building Reserve Permissive Mills		0135	2.70
Total Estimated Revenues to Fund Adopted Budget		0004	209,676.78

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/06/2025	100,000.00	5	612	0.00	20,000.00	20,000.00
Total						20,000.00

Budget Report
FY 2026

43 Roosevelt

0787 Froid H S

Submit ID: 0787-02503534

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	42	3,708,412

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Joyce Harvey

(Signature) (Date)

Chairperson, School Trustees: Jordan Smith

(Signature) (Date)

County Superintendent: Erika Fyfe

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

43 Roosevelt

0787 Froid H S

Submit ID: 0787-02503534

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	765,967.06	76,596.00	10%	10.00%	3,378.16	562,713.55	199,875.35	53.92
10 Transportation	150,000.00	30,000.00	20%	20.00%	58,852.00	53,136.96	38,011.04	10.25
11 Bus Depreciation Reserve	434,688.78	0.00	N/A	0.00%	331,431.52	0.00	103,257.26	27.84
13 Tuition	14,500.00		N/A		9,871.68	0.00	4,628.32	1.25
14 Retirement	125,000.00	25,000.00	20%	20.00%	47,112.63	77,887.37		
17 Adult Education	5,441.44	0.00	35%	0.00%	5,441.44	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	43,674.21	0.00	N/A	0.00%	22,643.97	530.24	20,500.00	5.53
29 Flexibility	174,627.24	0.00	N/A	0.00%	120,869.76	53,757.48	0.00	0.00
61 Building Reserve	271,883.54	0.00	N/A	0.00%	197,398.54	35,485.00	39,000.00	10.52
Total of All Funds	1,985,782.27	131,596.00			796,999.70	783,510.60	405,271.97	109.31

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

Budget Report
FY 2026

43 Roosevelt

0787 Froid H S

Submit ID: 0787-02503534

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 FROID HS 9-12 42

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

A.	Direct State Aid	(I-A)	318,838.17
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	32,155.50
D.	At Risk Student	(I-D)	1,163.68
E.	Indian Education For All	(I-E)	1,065.54
F.	American Indian Achievement Gap	(I-F)	1,245.00
G.	Data For Achievement	(I-G)	1,020.18
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	6,871.20
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,290.26
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	14,206.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	39
B.	BASE Budget Limit	(II-B)	560,060.30
C.	Maximum Budget Limit	(II-C)	698,556.96
D.	Over-BASE Levy As Submitted on Budget	(II-D)	138,496.66
E.	Adopted Budget	(II-E)	698,556.96

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	617,813.28
H.	Maximum Budget Limit	(II-H)	765,967.06
I.	Highest Budget Without a Vote	(II-I)	765,967.06
J.	Highest Budget	(II-J)	765,967.06
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	765,967.06

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

A.	Operating Reserve (961)	(III-A)		76,596.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		3,378.16
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	3,378.16	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		79,974.16

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		765,967.06
1.	BASE Budget Limit	(V-A1)	617,813.28	
2.	Over-BASE Budget	(V-A2)	148,153.78	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		318,838.17
1.	Direct State Aid Paid By State	(V-B1)	318,838.17	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		32,155.50
D.	At Risk Student	(V-D)		1,163.68
E.	Indian Education For All	(V-E)		1,065.54
F.	American Indian Achievement Gap	(V-F)		1,245.00
G.	Data For Achievement	(V-G)		1,020.18
H.	Special Education Allowable Cost Payment	(V-H)		6,871.20
I.	Remaining Fund Balance Available	(V-I)		3,378.16
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,896.46
1.	Actual Non-Levy Revenue	(V-J1)	1,896.46	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		250,179.39
1.	State - Guaranteed Tax Base Aid	(V-L1)	198,457.82	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	51,721.57	
M.	**Subtotal of BASE Budget Revenue	(V-M)		617,813.28

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		148,153.78
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		148,153.78

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		13.97
U.	Over-BASE Mills	(V-U)		39.95
	1. District Property Tax Levy Mills	(V-U1)	39.95	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		53.92

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

43 Roosevelt

0787 Froid H S

Submit ID: 0787-02503534

01 General Fund

Adopted Budget	0001	765,967.06

Budget Uses

Expenditure Budget	0002	765,967.06
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	3,378.16
Direct State Aid	3110	318,838.17
Quality Educator	3111	32,155.50
At Risk Student	3112	1,163.68
Indian Education For All	3113	1,065.54
American Indian Achievement Gap	3114	1,245.00
State Special Education Allowable Cost Payment to Districts	3115	6,871.20
Data For Achievement	3116	1,020.18
State - Guaranteed Tax Base Aid	3120	198,457.82

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	3.99
Interest Earnings	1510	1,892.47
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	51,721.57		
Over-BASE Levy	1110(c)	148,153.78		
District Tax Levy			1110	199,875.35
Total Estimated Revenues to Fund Adopted Budget			0004	765,967.06
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	150,000.00

Budget Uses

Expenditure Budget	0002	150,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	48,306.94
Contingency	0006	4,830.00
Over-Schedule	0011	96,863.06
Fund Balance for Budget	TFS48	88,852.00
Operating Reserve	0961	30,000.00
Unreserved Fund Balance Reappropriated	0970	58,852.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	13,284.24
State - On-Schedule Transportation Reimbursement	3210	39,852.72
District Tax Levy	1110	38,011.04
District Mills	999	10.25
Total Estimated Revenues to Fund Adopted Budget	0004	150,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	434,688.78

Budget Uses

Expenditure Budget	0002	434,688.78
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	331,431.52
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	331,431.52
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	103,257.26
District Mills	999	27.84
Total Estimated Revenues to Fund Adopted Budget	0004	434,688.78

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Serta Cruiser	2026	236,540.28	0.00	47,308.06	47,308.06
1BAKCCJH8RF802225	2024	138,500.00	55,400.00	27,700.00	27,700.00
14 passenger bus	2019	37,000.00	44,400.00	7,400.00	7,400.00
2020 THOMAS BUS	2019	104,246.00	125,095.00	20,849.20	20,849.20
4UZABRDU3HCHY4294	2017	97,499.00	146,248.50	N/A	NA
2M93JMPA36W063610	2014	200,025.00	300,037.50	N/A	NA
1BAKCCPH2DF290834	2012	88,000.00	132,000.00	N/A	NA
Total					103,257.26

13 Tuition Fund

Adopted Budget	0001	14,500.00

Budget Uses

Expenditure Budget	0002	14,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,871.68
Unreserved Fund Balance Reappropriated	0970	9,871.68

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	4,628.32
District Mills	999	1.25
Total Estimated Revenues to Fund Adopted Budget	0004	14,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
43 Roosevelt

0787 Froid H S

Submit ID: 0787-02503534

14 Retirement Fund

Adopted Budget	0001	125,000.00

Budget Uses

Expenditure Budget	0002	125,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	72,112.63
Operating Reserve	0961	25,000.00
Unreserved Fund Balance Reappropriated	0970	47,112.63

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	77,887.37
Total Estimated Revenues to Fund Adopted Budget	0004	125,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	5,441.44

Budget Uses

Expenditure Budget	0002	5,441.44
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,441.44
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,441.44

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,441.44
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	43,674.21

Budget Uses

Expenditure Budget	0002	43,674.21
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	22,643.97
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	22,643.97
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	530.24
District Tax Levy	1110	20,500.00
District Mills	999	5.53
Total Estimated Revenues to Fund Adopted Budget	0004	43,674.21
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

43 Roosevelt

0787 Froid H S

Submit ID: 0787-02503534

29 Flexibility Fund

Adopted Budget	0001	174,627.24

Budget Uses

Expenditure Budget	0002	174,627.24
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	120,869.76
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	120,869.76

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	50,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	3,757.48
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	174,627.24
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

43 Roosevelt

0787 Froid H S

Submit ID: 0787-02503534

61 Building Reserve Fund

Adopted Budget	0001	271,883.54

Budget Uses

Expenditure Budget	0002	271,883.54
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	197,398.54
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	197,398.54
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	35,485.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	30,000.00	
Building Reserve Permissive Levy	1110(b)	9,000.00	
District Tax Levy		1110	39,000.00
District Mills		999	10.52
Building Reserve Voted Mills		0134	8.09
Building Reserve Permissive Mills		0135	2.43
Total Estimated Revenues to Fund Adopted Budget		0004	271,883.54

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/06/2025	150,000.00	5	612	0.00	30,000.00	30,000.00
Total						30,000.00

Budget Report
FY 2026

05 Carbon

0072 Fromberg K-12

Submit ID: 0072-09922009

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB				Taxable Valuation
	EL		HS		
District:	*	63	*	27	5,403,537

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Amanda Tharp

(Signature) (Date)

Chairperson, School Trustees: Caleb Berglee

(Signature) (Date)

County Superintendent: Leah Niemi

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026
05 Carbon
0072 Fromberg K-12

Submit ID: 0072-09922009

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,411,175.21	132,411.58	10%	9.38%	0.00	971,408.60	439,766.61	81.38
10 Transportation	156,000.00	26,180.23	20%	16.78%	0.00	50,598.24	105,401.76	19.51
11 Bus Depreciation Reserve	387,146.95	0.00	N/A	0.00%	338,806.95	0.00	48,340.00	8.95
13 Tuition	185,000.00		N/A		69,214.28	0.00	115,785.72	21.43
14 Retirement	314,000.00	62,800.00	20%	20.00%	29,165.23	284,834.77		
17 Adult Education	74,179.46	0.00	35%	0.00%	74,179.46	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	40,533.33	0.00	N/A	0.00%	24,574.76	958.57	15,000.00	2.78
29 Flexibility	72,406.31	0.00	N/A	0.00%	65,381.70	7,024.61	0.00	0.00
61 Building Reserve	302,029.64	0.00	N/A	0.00%	209,839.64	73,752.00	18,438.00	3.41
Total of All Funds	2,942,470.90	221,391.81			811,162.02	1,388,576.79	742,732.09	137.46

50 Debt Service Tax Jurisdiction								
K-12 GO Series 2013	119,900.00	0.00	20-9-438	0.00%	0.00	0.00	119,900.00	22.19

Budget Report
FY 2026

05 Carbon

0072 Fromberg K-12

Submit ID: 0072-09922009

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	FROMBERG K-6	50 *
M1	FROMBERG 7-8	13 *
H1	FROMBERG HS 9-12	27 *

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

A.	Direct State Aid	(I-A)	538,017.92
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	121,918.52
D.	At Risk Student	(I-D)	9,802.42
E.	Indian Education For All	(I-E)	2,283.30
F.	American Indian Achievement Gap	(I-F)	249.00
G.	Data For Achievement	(I-G)	2,186.10
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	11,452.00
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,817.10
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	5,059.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	11,637.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	106
B.	BASE Budget Limit	(II-B)	1,108,528.85
C.	Maximum Budget Limit	(II-C)	1,379,025.10
D.	Over-BASE Levy As Submitted on Budget	(II-D)	294,280.63
E.	Adopted Budget	(II-E)	1,402,809.48

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,116,894.58
H.	Maximum Budget Limit	(II-H)	1,378,773.04
I.	Highest Budget Without a Vote	(II-I)	1,411,175.21
J.	Highest Budget	(II-J)	1,493,068.06
K.	Highest Voted Amount	(II-K)	81,892.85
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,411,175.21

Budget Report
FY 2026
05 Carbon
0072 Fromberg K-12

Submit ID: 0072-09922009

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

A.	Operating Reserve (961)	(III-A)			132,411.58
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			132,411.58

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	8,016.40	3,435.60	11,452.00
B.	Special Education RSBG to Coop	2,671.97	1,145.13	3,817.10
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	4,275.35	1,832.29	6,107.64

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	182,198.00	364,401.00	546,599.00
F.	100% Of Per Student Entitlement	432,637.00	224,383.50	657,020.50
		614,835.00	588,784.50	1,203,619.50
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	217,036.76	207,840.93	424,877.68
H.	Special Education in BASE@40%	4,275.35	1,832.29	6,107.64
I.	Subsidized BASE Amount	221,312.11	209,673.22	430,985.32
J.	Subsidized BASE Ratio	51%	49%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,411,175.21
	1. BASE Budget Limit	(V-A1)	1,116,894.58	
	2. Over-BASE Budget	(V-A2)	294,280.63	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		538,017.92
	1. Direct State Aid Paid By State	(V-B1)	538,017.92	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		121,918.52
D.	At Risk Student	(V-D)		9,802.42
E.	Indian Education For All	(V-E)		2,283.30
F.	American Indian Achievement Gap	(V-F)		249.00
G.	Data For Achievement	(V-G)		2,186.10

H.	Special Education Allowable Cost Payment	(V-H)		11,452.00
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		50,999.61
	1. Actual Non-Levy Revenue	(V-J1)	27,445.62	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	23,553.99	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		379,985.71
	1. State - Guaranteed Tax Base Aid	(V-L1)	234,499.73	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	145,485.98	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,116,894.58

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		294,280.63
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		294,280.63

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		17.45
T.	BASE Mills - High School	(V-T)		9.47
U.	Over-BASE Mills	(V-U)		54.46
	1. District Property Tax Levy Mills	(V-U1)	54.46	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		81.38

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
05 Carbon
0072 Fromberg K-12

Submit ID: 0072-09922009

01 General Fund

Adopted Budget	0001	1,411,175.21

Budget Uses

Expenditure Budget	0002	1,411,175.21
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	538,017.92
Quality Educator	3111	121,918.52
At Risk Student	3112	9,802.42
Indian Education For All	3113	2,283.30
American Indian Achievement Gap	3114	249.00
State Special Education Allowable Cost Payment to Districts	3115	11,452.00
Data For Achievement	3116	2,186.10
State - Guaranteed Tax Base Aid	3120	234,499.73

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	19,119.75
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	8,325.87
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	23,553.99
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	145,485.98		
Over-BASE Levy	1110(c)	294,280.63		
District Tax Levy			1110	439,766.61
Total Estimated Revenues to Fund Adopted Budget			0004	1,411,175.21
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	156,000.00

Budget Uses

Expenditure Budget	0002	156,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	45,998.40
Contingency	0006	4,599.84
Over-Schedule	0011	105,401.76
Fund Balance for Budget	TFS48	26,180.23
Operating Reserve	0961	26,180.23
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	12,649.56
State - On-Schedule Transportation Reimbursement	3210	37,948.68
District Tax Levy	1110	105,401.76
District Mills	999	19.51
Total Estimated Revenues to Fund Adopted Budget	0004	156,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	387,146.95

Budget Uses

Expenditure Budget	0002	387,146.95
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	338,806.95
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	338,806.95
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	48,340.00
District Mills	999	8.95
Total Estimated Revenues to Fund Adopted Budget	0004	387,146.95

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2001 Prevost	2023	27,500.00	0.00	5,500.00	0.00
2009 Blue Bird	2019	17,000.00	18,700.00	3,400.00	3,400.00
2018 Thomas Bus	2019	46,700.00	51,370.00	9,340.00	9,340.00
2017 Blue Bird Vision	2016	89,000.00	115,700.00	17,800.00	17,800.00
2017 Bluebird Vision	2016	89,000.00	115,700.00	17,800.00	17,800.00
Total					48,340.00

Budget Report
FY 2026
05 Carbon
0072 Fromberg K-12

Submit ID: 0072-09922009

13 Tuition Fund

Adopted Budget	0001	185,000.00

Budget Uses

Expenditure Budget	0002	185,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	69,214.28
Unreserved Fund Balance Reappropriated	0970	69,214.28

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	115,785.72
District Mills	999	21.43
Total Estimated Revenues to Fund Adopted Budget	0004	185,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	314,000.00

Budget Uses

Expenditure Budget	0002	314,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	91,965.23
Operating Reserve	0961	62,800.00
Unreserved Fund Balance Reappropriated	0970	29,165.23

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	284,834.77
Total Estimated Revenues to Fund Adopted Budget	0004	314,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
05 Carbon

0072 Fromberg K-12

Submit ID: 0072-09922009

17 Adult Education Fund

Adopted Budget	0001	74,179.46

Budget Uses

Expenditure Budget	0002	74,179.46
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	74,179.46
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	74,179.46

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	74,179.46
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	40,533.33

Budget Uses

Expenditure Budget	0002	40,533.33
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	24,574.76
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	24,574.76
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	958.57
District Tax Levy	1110	15,000.00
District Mills	999	2.78
Total Estimated Revenues to Fund Adopted Budget	0004	40,533.33
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	72,406.31

Budget Uses

Expenditure Budget	0002	72,406.31
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	65,381.70
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	65,381.70

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	7,024.61
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	72,406.31
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
05 Carbon

0072 Fromberg K-12

Submit ID: 0072-09922009

50 Debt Service Fund
K-12 GO Series 2013

Taxable Value		5,403,537.00
Adopted Budget	0001	119,900.00

Budget Uses

Expenditure Budget	0002	119,900.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	-49.34
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	119,900.00
Jurisdiction Mills	999	22.19
Total Estimated Revenues to Fund Adopted Budget	0004	119,900.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
Elementary Bond	08/21/2013	06/30/2028	651,414.50	107,500.00	52,500.00	7,000.00	450.00
High School Bond	08/21/2013	06/30/2028	651,414.50	107,500.00	52,500.00	7,000.00	450.00
Total Bond Requirements							119,900.00
Total Debt Service Requirements						0002	119,900.00

Budget Report
FY 2026
05 Carbon

Submit ID: 0072-09922009

0072 Fromberg K-12

61 Building Reserve Fund

Adopted Budget		0001	302,029.64

Budget Uses

Expenditure Budget		0002	302,029.64
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	209,839.64
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	209,839.64
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	73,752.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	18,438.00	
District Tax Levy		1110	18,438.00
District Mills		999	3.41
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.41
Total Estimated Revenues to Fund Adopted Budget		0004	302,029.64

Budget Report
FY 2026

43 Roosevelt

0774 Frontier Elem

Submit ID: 0774-88769765

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	136	N/A	3,492,850

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

The final budget is approved as set forth in this document.

Certification

District Clerk: LaVonna Pew

(Signature) (Date)

Chairperson, School Trustees: Therese Long

(Signature) (Date)

County Superintendent: Erika Fyfe

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

43 Roosevelt

0774 Frontier Elem

Submit ID: 0774-88769765

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,307,485.21	121,821.59	10%	9.32%	0.00	984,030.99	323,454.22	92.60
10 Transportation	115,000.00	23,000.00	20%	20.00%	9,359.65	37,475.91	68,164.44	19.52
11 Bus Depreciation Reserve	169,914.47	0.00	N/A	0.00%	132,737.47	0.00	37,177.00	10.64
13 Tuition	46,743.00		N/A		25,274.53	0.00	21,468.47	6.15
14 Retirement	245,000.00	49,000.00	20%	20.00%	24,131.45	220,868.55		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	3,875.94	0.00	N/A	0.00%	2,953.08	922.86	0.00	0.00
29 Flexibility	135,240.97	0.00	N/A	0.00%	135,240.97	0.00	0.00	0.00
61 Building Reserve	126,032.62	0.00	N/A	0.00%	71,887.62	43,295.00	10,850.00	3.11
Total of All Funds	2,149,292.21	193,821.59			401,584.77	1,286,593.31	461,114.13	132.02

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

Budget Report
FY 2026

43 Roosevelt

0774 Frontier Elem

Submit ID: 0774-88769765

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	FRONTIER K-6	114
M1	FRONTIER 7-8	22

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

A.	Direct State Aid	(I-A)	493,627.60
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	109,177.38
D.	At Risk Student	(I-D)	13,386.17
E.	Indian Education For All	(I-E)	3,450.32
F.	American Indian Achievement Gap	(I-F)	26,145.00
G.	Data For Achievement	(I-G)	3,303.44
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	23,861.08
I.	State Special Education Related-Services Payment To Coop	(I-I)	7,416.08
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	11,896.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	123
B.	BASE Budget Limit	(II-B)	937,412.76
C.	Maximum Budget Limit	(II-C)	1,157,867.13
D.	Over-BASE Levy As Submitted on Budget	(II-D)	232,025.52
E.	Adopted Budget	(II-E)	1,169,438.28

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	95%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,075,284.09
H.	Maximum Budget Limit	(II-H)	1,313,348.99
I.	Highest Budget Without a Vote	(II-I)	1,307,485.21
J.	Highest Budget	(II-J)	1,313,348.99
K.	Highest Voted Amount	(II-K)	5,863.78
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,307,485.21

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

A.	Operating Reserve (961)	(III-A)		121,821.59
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		121,821.59

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,307,485.21
	1. BASE Budget Limit	(V-A1)	1,075,284.09	
	2. Over-BASE Budget	(V-A2)	232,201.12	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		493,627.60
	1. Direct State Aid Paid By State	(V-B1)	493,627.60	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		109,177.38
D.	At Risk Student	(V-D)		13,386.17
E.	Indian Education For All	(V-E)		3,450.32
F.	American Indian Achievement Gap	(V-F)		26,145.00
G.	Data For Achievement	(V-G)		3,303.44
H.	Special Education Allowable Cost Payment	(V-H)		23,861.08
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		356.48
	1. Actual Non-Levy Revenue	(V-J1)	356.48	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		401,976.62
	1. State - Guaranteed Tax Base Aid	(V-L1)	310,723.52	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	91,253.10	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,075,284.09

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		232,201.12
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		232,201.12

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		26.12
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		66.48
	1. District Property Tax Levy Mills	(V-U1)	66.48	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		92.60

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

43 Roosevelt

0774 Frontier Elem

Submit ID: 0774-88769765

01 General Fund

Adopted Budget	0001	1,307,485.21

Budget Uses

Expenditure Budget	0002	1,307,485.21
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	493,627.60
Quality Educator	3111	109,177.38
At Risk Student	3112	13,386.17
Indian Education For All	3113	3,450.32
American Indian Achievement Gap	3114	26,145.00
State Special Education Allowable Cost Payment to Districts	3115	23,861.08
Data For Achievement	3116	3,303.44
State - Guaranteed Tax Base Aid	3120	310,723.52

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	356.48
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	91,253.10		
Over-BASE Levy	1110(c)	232,201.12		
District Tax Levy			1110	323,454.22
Total Estimated Revenues to Fund Adopted Budget			0004	1,307,485.21
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	115,000.00

Budget Uses

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

Transportation Schedule Data

On-Schedule	0005	34,069.00
Contingency	0006	3,406.90
Over-Schedule	0011	77,524.10
Fund Balance for Budget	TFS48	32,359.65
Operating Reserve	0961	23,000.00
Unreserved Fund Balance Reappropriated	0970	9,359.65

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	9,368.97
State - On-Schedule Transportation Reimbursement	3210	28,106.94
District Tax Levy	1110	68,164.44
District Mills	999	19.52
Total Estimated Revenues to Fund Adopted Budget	0004	115,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	169,914.47

Budget Uses

Expenditure Budget	0002	169,914.47
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	132,737.47
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	132,737.47
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	37,177.00
District Mills	999	10.64
Total Estimated Revenues to Fund Adopted Budget	0004	169,914.47

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2026 International CE	2025	148,773.00	0.00	29,754.60	14,877.00
Bluebird 2022	2021	111,500.00	55,750.00	22,300.00	22,300.00
Bluebird	2014	80,000.00	120,000.00	N/A	NA
Total					37,177.00

13 Tuition Fund

Adopted Budget	0001	46,743.00

Budget Uses

Expenditure Budget	0002	46,743.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	25,274.53
Unreserved Fund Balance Reappropriated	0970	25,274.53

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	21,468.47
District Mills	999	6.15
Total Estimated Revenues to Fund Adopted Budget	0004	46,743.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	245,000.00

Budget Uses

Expenditure Budget	0002	245,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	73,131.45
Operating Reserve	0961	49,000.00
Unreserved Fund Balance Reappropriated	0970	24,131.45

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	220,868.55
Total Estimated Revenues to Fund Adopted Budget	0004	245,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	3,875.94

Budget Uses

Expenditure Budget	0002	3,875.94
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,953.08
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,953.08
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	922.86
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,875.94
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	135,240.97

Budget Uses

Expenditure Budget	0002	135,240.97
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	135,240.97
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	135,240.97

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	135,240.97
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

43 Roosevelt

0774 Frontier Elem

Submit ID: 0774-88769765

61 Building Reserve Fund

Adopted Budget		0001	126,032.62

Budget Uses

Expenditure Budget		0002	126,032.62
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	71,887.62
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	71,887.62
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	43,295.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	10,850.00	
District Tax Levy		1110	10,850.00
District Mills		999	3.11
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.11
Total Estimated Revenues to Fund Adopted Budget		0004	126,032.62

Budget Report
FY 2026

51 Toole

0915 Galata Elem

Submit ID: 0915-21047193

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	*	0	N/A	3,027,649

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Debra Steinbacher

(Signature) (Date)

Chairperson, School Trustees: Mark Wigen

(Signature) (Date)

County Superintendent: Boyd Jackson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

51 Toole

0915 Galata Elem

Submit ID: 0915-21047193

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	0.00	0.00	10%	0.00%	0.00	394.45	0.00	0.00
10 Transportation	0.00	0.00	20%	0.00%	0.00	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	0.00	0.00	20%	0.00%	0.00	0.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	103,947.00	0.00	N/A	0.00%	81,837.24	0.00	22,109.76	7.30
28 Technology	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	103,947.00	0.00			81,837.24	394.45	22,109.76	7.30

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

Budget Report
FY 2026

51 Toole

0915 Galata Elem

Submit ID: 0915-21047193

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 GALATA K-8 0 *

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

A.	Direct State Aid	(I-A)	0.00
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	0.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	0.00
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	0.00
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	0.00
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	4
B.	BASE Budget Limit	(II-B)	72,073.30
C.	Maximum Budget Limit	(II-C)	89,813.38
D.	Over-BASE Levy As Submitted on Budget	(II-D)	18,694.20
E.	Adopted Budget	(II-E)	90,767.50

Current Year Budget Data:

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

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

A.	Operating Reserve (961)	(III-A)		0.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		0.00

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		0.00
1.	BASE Budget Limit	(V-A1)	0.00	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		0.00
1.	Direct State Aid Paid By State	(V-B1)	0.00	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		0.00
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		0.00
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		0.00
H.	Special Education Allowable Cost Payment	(V-H)		0.00
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		394.45
1.	Actual Non-Levy Revenue	(V-J1)	394.45	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		0.00
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		0.00

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		394.45
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		394.45

Mill Levies:

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

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

51 Toole

0915 Galata Elem

Submit ID: 0915-21047193

01 General Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	0.00
Quality Educator	3111	0.00
At Risk Student	3112	0.00
Indian Education For All	3113	0.00
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	0.00
Data For Achievement	3116	0.00
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	394.45
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	0.00		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	0.00
Total Estimated Revenues to Fund Adopted Budget			0004	0.00
Estimated Revenues Exceeding Adopted Budget			0004a	394.45

10 Transportation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Chevrolet Micro Bird 16 passenger 4 X 4 SRW w/belts	2019	71,000.00	9,000.00	14,200.00	0.00
2015 Chevrolet Microbird	2016	32,500.00	23,250.00	6,500.00	0.00
Total					0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

51 Toole

0915 Galata Elem

Submit ID: 0915-21047193

19 Non-Operating Fund

Adopted Budget	0001	103,947.00

Budget Uses

Expenditure Budget	0002	103,947.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	103,947.00
Fund Balance for Budget	TFS48	81,837.24
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	81,837.24

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	22,109.76
District Mills	999	7.30
Total Estimated Revenues to Fund Adopted Budget	0004	103,947.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

51 Toole

0915 Galata Elem

Submit ID: 0915-21047193

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

51 Toole

0915 Galata Elem

Submit ID: 0915-21047193

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2026

16 Gallatin

Submit ID: 0364-74829922

0364 Gallatin Gateway Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 144	N/A	16,842,261

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Mary Thurber

(Signature) (Date)

Chairperson, School Trustees: Timothy Melton

(Signature) (Date)

County Superintendent: John Nielson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

16 Gallatin

Submit ID: 0364-74829922

0364 Gallatin Gateway Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,388,596.02	0.00	10%	0.00%	0.00	836,185.96	552,410.06	32.80
10 Transportation	91,000.00	0.00	20%	0.00%	0.00	31,794.84	59,205.16	3.52
11 Bus Depreciation Reserve	197,008.99	0.00	N/A	0.00%	180,846.82	0.00	16,162.17	0.96
13 Tuition	37,353.20		N/A		23,342.11	0.00	14,011.09	0.83
14 Retirement	196,201.00	39,240.20	20%	20.00%	35,448.76	160,752.24		
17 Adult Education	20,000.00	0.00	35%	0.00%	18,557.50	0.00	1,442.50	0.09
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	18,961.92	0.00	N/A	0.00%	0.00	961.92	18,000.00	1.07
29 Flexibility	4,435.73	0.00	N/A	0.00%	4,435.73	0.00	0.00	0.00
61 Building Reserve	181,238.33	0.00	N/A	0.00%	63,758.33	33,616.63	83,863.37	4.98
Total of All Funds	2,134,795.19	39,240.20			326,389.25	1,063,311.59	745,094.35	44.25

50 Debt Service Tax Jurisdiction								
1	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

16 Gallatin

Submit ID: 0364-74829922

0364 Gallatin Gateway Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	GALLATIN GATEWAY K-6	111	*
M1	GALLATIN GATEWAY 7-8	33	*

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

A.	Direct State Aid	(I-A)	525,774.81
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	136,188.00
D.	At Risk Student	(I-D)	2,143.49
E.	Indian Education For All	(I-E)	2,121.97
F.	American Indian Achievement Gap	(I-F)	1,245.00
G.	Data For Achievement	(I-G)	3,497.76
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	22,576.80
I.	State Special Education Related-Services Payment To Coop	(I-I)	7,525.14
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	2,357.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	152
B.	BASE Budget Limit	(II-B)	1,080,591.23
C.	Maximum Budget Limit	(II-C)	1,337,663.03
D.	Over-BASE Levy As Submitted on Budget	(II-D)	267,798.22
E.	Adopted Budget	(II-E)	1,348,389.45

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,120,797.80
H.	Maximum Budget Limit	(II-H)	1,425,221.66
I.	Highest Budget Without a Vote	(II-I)	1,388,596.02
J.	Highest Budget	(II-J)	1,425,221.66
K.	Highest Voted Amount	(II-K)	36,625.64
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,388,596.02

Budget Report
FY 2026

16 Gallatin

Submit ID: 0364-74829922

0364 Gallatin Gateway Elem

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

A.	Operating Reserve (961)	(III-A)		0.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		0.00

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,388,596.02
1.	BASE Budget Limit	(V-A1)	1,120,797.80	
2.	Over-BASE Budget	(V-A2)	267,798.22	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		525,774.81
1.	Direct State Aid Paid By State	(V-B1)	525,774.81	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		136,188.00
D.	At Risk Student	(V-D)		2,143.49
E.	Indian Education For All	(V-E)		2,121.97
F.	American Indian Achievement Gap	(V-F)		1,245.00
G.	Data For Achievement	(V-G)		3,497.76
H.	Special Education Allowable Cost Payment	(V-H)		22,576.80
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		92,151.19
1.	Actual Non-Levy Revenue	(V-J1)	16,090.91	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	76,060.28	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		335,098.78
1.	State - Guaranteed Tax Base Aid	(V-L1)	50,486.94	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	284,611.84	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,120,797.80

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		267,798.22
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		267,798.22

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		16.90
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		15.90
	1. District Property Tax Levy Mills	(V-U1)	15.90	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		32.80

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
16 Gallatin

Submit ID: 0364-74829922

0364 Gallatin Gateway Elem

01 General Fund

Adopted Budget	0001	1,388,596.02

Budget Uses

Expenditure Budget	0002	1,388,596.02
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	525,774.81
Quality Educator	3111	136,188.00
At Risk Student	3112	2,143.49
Indian Education For All	3113	2,121.97
American Indian Achievement Gap	3114	1,245.00
State Special Education Allowable Cost Payment to Districts	3115	22,576.80
Data For Achievement	3116	3,497.76
State - Guaranteed Tax Base Aid	3120	50,486.94

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	748.28
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	11,650.33
Rentals	1910	3,510.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	182.30
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	76,060.28
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	284,611.84		
Over-BASE Levy	1110(c)	267,798.22		
District Tax Levy			1110	552,410.06
Total Estimated Revenues to Fund Adopted Budget			0004	1,388,596.02
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	91,000.00

Budget Uses

Expenditure Budget	0002	91,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	28,904.40
Contingency	0006	2,890.44
Over-Schedule	0011	59,205.16
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	7,948.71
State - On-Schedule Transportation Reimbursement	3210	23,846.13
District Tax Levy	1110	59,205.16
District Mills	999	3.52
Total Estimated Revenues to Fund Adopted Budget	0004	91,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	197,008.99

Budget Uses

Expenditure Budget	0002	197,008.99
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	180,846.82
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	180,846.82
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	16,162.17
District Mills	999	0.96
Total Estimated Revenues to Fund Adopted Budget	0004	197,008.99

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2020 ICRP (International)	2020	80,810.87	96,973.02	16,162.17	16,162.17
2018 BLUE BIRD	2017	67,300.00	100,950.00	N/A	NA
Total					16,162.17

13 Tuition Fund

Adopted Budget	0001	37,353.20

Budget Uses

Expenditure Budget	0002	37,353.20
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	23,342.11
Unreserved Fund Balance Reappropriated	0970	23,342.11

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	14,011.09
District Mills	999	0.83
Total Estimated Revenues to Fund Adopted Budget	0004	37,353.20
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	196,201.00

Budget Uses

Expenditure Budget	0002	196,201.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	74,688.96
Operating Reserve	0961	39,240.20
Unreserved Fund Balance Reappropriated	0970	35,448.76

Estimated Funding Sources

Interest Earnings	1510	2,022.21
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	158,730.03
Total Estimated Revenues to Fund Adopted Budget	0004	196,201.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	20,000.00

Budget Uses

Expenditure Budget	0002	20,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	18,557.50
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	18,557.50

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,442.50
District Mills	999	0.09
Total Estimated Revenues to Fund Adopted Budget	0004	20,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	18,961.92

Budget Uses

Expenditure Budget	0002	18,961.92
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	961.92
District Tax Levy	1110	18,000.00
District Mills	999	1.07
Total Estimated Revenues to Fund Adopted Budget	0004	18,961.92
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	4,435.73

Budget Uses

Expenditure Budget	0002	4,435.73
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,435.73
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,435.73

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,435.73
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

16 Gallatin

Submit ID: 0364-74829922

0364 Gallatin Gateway Elem

50 Debt Service Fund

1

Taxable Value		16,842,261.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

16 Gallatin

Submit ID: 0364-74829922

0364 Gallatin Gateway Elem

61 Building Reserve Fund

Adopted Budget		0001	181,238.33

Budget Uses

Expenditure Budget		0002	181,238.33
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	63,758.33
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	63,758.33
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	33,616.63
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	60,000.00	
Building Reserve Permissive Levy	1110(b)	23,863.37	
District Tax Levy		1110	83,863.37
District Mills		999	4.98
Building Reserve Voted Mills		0134	3.56
Building Reserve Permissive Mills		0135	1.42
Total Estimated Revenues to Fund Adopted Budget		0004	181,238.33

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/03/2022	300,000.00	5	612	180,000.00	60,000.00	60,000.00
Total						60,000.00

Budget Report
FY 2026

34 Park

0614 Gardiner Elem

Submit ID: 0614-05527000

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	99	N/A	10,415,949

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Rebecca Demaree

(Signature) (Date)

Chairperson, School Trustees: Patrick Klein

(Signature) (Date)

County Superintendent: Lisa Rosberg

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

34 Park

0614 Gardiner Elem

Submit ID: 0614-05527000

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,132,778.18	102,611.85	10%	9.06%	0.00	1,109,568.78	23,209.40	2.23
10 Transportation	170,000.00	34,000.00	20%	20.00%	21,604.20	74,788.55	73,607.25	7.07
11 Bus Depreciation Reserve	427,090.92	0.00	N/A	0.00%	351,145.36	0.00	75,945.56	7.29
13 Tuition	20,586.02		N/A		20,586.02	0.00	0.00	0.00
14 Retirement	178,500.00	35,700.00	20%	20.00%	23,157.02	155,342.98		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	32,462.48	0.00	N/A	0.00%	31,760.80	701.68	0.00	0.00
29 Flexibility	1,514.01	0.00	N/A	0.00%	0.00	1,514.01	0.00	0.00
61 Building Reserve	71,400.74	0.00	N/A	0.00%	20,590.74	16,073.45	34,736.55	3.33
Total of All Funds	2,034,332.35	172,311.85			468,844.14	1,357,989.45	207,498.76	19.92

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

Budget Report
FY 2026

34 Park

0614 Gardiner Elem

Submit ID: 0614-05527000

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	GARDINER K-6	71
M1	GARDINER 7-8	28

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

A.	Direct State Aid	(I-A)	391,394.99
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	85,344.48
D.	At Risk Student	(I-D)	1,741.26
E.	Indian Education For All	(I-E)	2,511.63
F.	American Indian Achievement Gap	(I-F)	249.00
G.	Data For Achievement	(I-G)	2,404.71
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	16,196.40
I.	State Special Education Related-Services Payment To Coop	(I-I)	5,398.47
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	1,727.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	94
B.	BASE Budget Limit	(II-B)	716,250.92
C.	Maximum Budget Limit	(II-C)	891,441.15
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	1,054,144.85

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	817,568.63
H.	Maximum Budget Limit	(II-H)	1,028,977.35
I.	Highest Budget Without a Vote	(II-I)	1,132,778.18
J.	Highest Budget	(II-J)	1,132,778.18
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,132,778.18

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

A.	Operating Reserve (961)	(III-A)		102,611.85
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		102,611.85

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,132,778.18
1.	BASE Budget Limit	(V-A1)	817,568.63	
2.	Over-BASE Budget	(V-A2)	315,209.55	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		391,394.99
1.	Direct State Aid Paid By State	(V-B1)	391,394.99	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		85,344.48
D.	At Risk Student	(V-D)		1,741.26
E.	Indian Education For All	(V-E)		2,511.63
F.	American Indian Achievement Gap	(V-F)		249.00
G.	Data For Achievement	(V-G)		2,404.71
H.	Special Education Allowable Cost Payment	(V-H)		16,196.40
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		273,618.58
1.	Actual Non-Levy Revenue	(V-J1)	7,603.50	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	266,015.08	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		44,107.58
1.	State - Guaranteed Tax Base Aid	(V-L1)	44,107.58	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		817,568.63

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		292,000.15
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	292,000.15	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		23,209.40
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		315,209.55

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		2.23
	1. District Property Tax Levy Mills	(V-U1)	2.23	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		2.23

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
34 Park

0614 Gardiner Elem

Submit ID: 0614-05527000

01 General Fund

Adopted Budget	0001	1,132,778.18

Budget Uses

Expenditure Budget	0002	1,132,778.18
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	391,394.99
Quality Educator	3111	85,344.48
At Risk Student	3112	1,741.26
Indian Education For All	3113	2,511.63
American Indian Achievement Gap	3114	249.00
State Special Education Allowable Cost Payment to Districts	3115	16,196.40
Data For Achievement	3116	2,404.71
State - Guaranteed Tax Base Aid	3120	44,107.58

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	128.52
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	1,900.98
Rentals	1910	5,574.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	19,568.91
Tuition from School Districts Outside State	1330	246,446.17
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	292,000.15

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00	
BASE Levy	1110(b)	0.00	
Over-BASE Levy	1110(c)	23,209.40	
District Tax Levy		1110	23,209.40
Total Estimated Revenues to Fund Adopted Budget		0004	1,132,778.18
Estimated Revenues Exceeding Adopted Budget		0004a	0.00

10 Transportation Fund

Adopted Budget	0001	170,000.00

Budget Uses

Expenditure Budget	0002	170,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	26,307.77
Contingency	0006	2,630.78
Over-Schedule	0011	141,061.45
Fund Balance for Budget	TFS48	55,604.20
Operating Reserve	0961	34,000.00
Unreserved Fund Balance Reappropriated	0970	21,604.20

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	45,850.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	7,234.63
State - On-Schedule Transportation Reimbursement	3210	21,703.92
District Tax Levy	1110	73,607.25
District Mills	999	7.07
Total Estimated Revenues to Fund Adopted Budget	0004	170,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	427,090.92

Budget Uses

Expenditure Budget	0002	427,090.92
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	351,145.36
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	351,145.36
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	75,945.56
District Mills	999	7.29
Total Estimated Revenues to Fund Adopted Budget	0004	427,090.92

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2024 MCI Coach	2024	242,812.80	17,672.96	48,562.56	20,000.00
2018 Bluebird Vision - Mammoth Bus Route "FY23 Flood"	2023	52,992.00	10,598.40	10,598.40	10,598.40
2020 Route Bus (Mammoth) 4UZABRFC7LCLW7321	2019	63,703.80	13,327.36	12,740.76	12,740.76
2020 Route Bus (Valley) 4UZABRFC5LCLW7320	2019	63,703.80	41,336.24	12,740.76	12,740.76
2020 Thomas Activities Bus 4UZABRFC6LCLL3418	2019	99,328.20	118,309.64	19,865.64	19,865.64
2007 MCI J4500 MOTOR COACH	2016	54,000.00	81,000.00	N/A	NA
Chevy Collins, Grand Bantum 20 Passenger	2012	50,000.00	75,000.00	N/A	NA
Ic Corporation, 72 passenger Mammoth	2012	59,870.78	89,806.17	N/A	NA
2012 ICCO VALLEY RTE BUS	2011	59,184.43	88,776.65	N/A	NA
YELLOW ACTIVITY BUS	2011	58,717.08	88,075.62	N/A	NA
2005 Bluebird 84 passenger	2005	41,750.00	62,625.00	N/A	NA
4UZ6CFAC6WC921042	1998	57,448.00	86,172.00	N/A	NA
Total					75,945.56

13 Tuition Fund

Adopted Budget	0001	20,586.02

Budget Uses

Expenditure Budget	0002	20,586.02
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	20,586.02
Unreserved Fund Balance Reappropriated	0970	20,586.02

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	20,586.02
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
34 Park

0614 Gardiner Elem

Submit ID: 0614-05527000

14 Retirement Fund

Adopted Budget	0001	178,500.00

Budget Uses

Expenditure Budget	0002	178,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	58,857.02
Operating Reserve	0961	35,700.00
Unreserved Fund Balance Reappropriated	0970	23,157.02

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	155,342.98
Total Estimated Revenues to Fund Adopted Budget	0004	178,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	32,462.48

Budget Uses

Expenditure Budget	0002	32,462.48
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	31,760.80
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	31,760.80
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	701.68
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	32,462.48
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	1,514.01

Budget Uses

Expenditure Budget	0002	1,514.01
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	1,514.01
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,514.01
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
34 Park

0614 Gardiner Elem

Submit ID: 0614-05527000

61 Building Reserve Fund

Adopted Budget		0001	71,400.74

Budget Uses

Expenditure Budget		0002	71,400.74
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	20,590.74
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	20,590.74
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	16,073.45
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	34,736.55	
District Tax Levy		1110	34,736.55
District Mills		999	3.33
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.33
Total Estimated Revenues to Fund Adopted Budget		0004	71,400.74

Budget Report
FY 2026

34 Park

1191 Gardiner H S

Submit ID: 1191-48994557

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	57	12,888,052

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Rebecca Demaree

(Signature) (Date)

Chairperson, School Trustees: Patrick Klein

(Signature) (Date)

County Superintendent: Lisa Rosberg

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

34 Park

1191 Gardiner H S

Submit ID: 1191-48994557

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,072,916.70	98,141.38	10%	9.15%	0.00	963,850.76	109,065.94	8.46
10 Transportation	120,000.00	24,000.00	20%	20.00%	17,653.48	45,341.75	57,004.77	4.42
11 Bus Depreciation Reserve	315,530.78	0.00	N/A	0.00%	261,233.74	0.00	54,297.04	4.21
13 Tuition	40,000.00		N/A		21,241.79	0.00	18,758.21	1.46
14 Retirement	170,000.00	34,000.00	20%	20.00%	19,036.36	150,963.64		
17 Adult Education	22,492.97	0.00	35%	0.00%	22,492.97	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	52,139.34	0.00	N/A	0.00%	21,504.89	634.45	30,000.00	2.33
29 Flexibility	5,024.66	0.00	N/A	0.00%	0.00	5,024.66	0.00	0.00
61 Building Reserve	122,923.59	0.00	N/A	0.00%	76,713.59	10,429.36	35,780.64	2.78
Total of All Funds	1,921,028.04	156,141.38			439,876.82	1,176,244.62	304,906.60	23.66

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

Budget Report
FY 2026

34 Park

1191 Gardiner H S

Submit ID: 1191-48994557

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 GARDINER HS 9-12 57

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

A.	Direct State Aid	(I-A)	374,439.38
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	46,152.60
D.	At Risk Student	(I-D)	692.06
E.	Indian Education For All	(I-E)	1,446.09
F.	American Indian Achievement Gap	(I-F)	498.00
G.	Data For Achievement	(I-G)	1,384.53
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	12,628.68
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,108.21
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	7,391.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	54
B.	BASE Budget Limit	(II-B)	676,161.50
C.	Maximum Budget Limit	(II-C)	845,716.63
D.	Over-BASE Levy As Submitted on Budget	(II-D)	145,072.16
E.	Adopted Budget	(II-E)	1,021,233.66

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	739,234.32
H.	Maximum Budget Limit	(II-H)	937,466.94
I.	Highest Budget Without a Vote	(II-I)	1,072,916.70
J.	Highest Budget	(II-J)	1,072,916.70
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,072,916.70

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

A.	Operating Reserve (961)	(III-A)		98,141.38
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		98,141.38

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,072,916.70
1.	BASE Budget Limit	(V-A1)	739,234.32	
2.	Over-BASE Budget	(V-A2)	333,682.38	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		374,439.38
1.	Direct State Aid Paid By State	(V-B1)	374,439.38	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		46,152.60
D.	At Risk Student	(V-D)		692.06
E.	Indian Education For All	(V-E)		1,446.09
F.	American Indian Achievement Gap	(V-F)		498.00
G.	Data For Achievement	(V-G)		1,384.53
H.	Special Education Allowable Cost Payment	(V-H)		12,628.68
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		193,493.10
1.	Actual Non-Levy Revenue	(V-J1)	4,389.33	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	189,103.77	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		108,499.88
1.	State - Guaranteed Tax Base Aid	(V-L1)	108,499.88	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		739,234.32

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		224,616.44
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	224,616.44	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		109,065.94
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		333,682.38

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		8.46
	1. District Property Tax Levy Mills	(V-U1)	8.46	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		8.46

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
34 Park

1191 Gardiner H S

Submit ID: 1191-48994557

01 General Fund

Adopted Budget	0001	1,072,916.70

Budget Uses

Expenditure Budget	0002	1,072,916.70
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	374,439.38
Quality Educator	3111	46,152.60
At Risk Student	3112	692.06
Indian Education For All	3113	1,446.09
American Indian Achievement Gap	3114	498.00
State Special Education Allowable Cost Payment to Districts	3115	12,628.68
Data For Achievement	3116	1,384.53
State - Guaranteed Tax Base Aid	3120	108,499.88

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	187.79
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	485.54
Rentals	1910	3,716.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	21,373.11
Tuition from School Districts Outside State	1330	167,730.66
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	224,616.44

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	0.00		
Over-BASE Levy	1110(c)	109,065.94		
District Tax Levy			1110	109,065.94
Total Estimated Revenues to Fund Adopted Budget			0004	1,072,916.70
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2026
34 Park

1191 Gardiner H S

Submit ID: 1191-48994557

10 Transportation Fund

Adopted Budget	0001	120,000.00

Budget Uses

Expenditure Budget	0002	120,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	17,583.41
Contingency	0006	1,758.34
Over-Schedule	0011	100,658.25
Fund Balance for Budget	TFS48	41,653.48
Operating Reserve	0961	24,000.00
Unreserved Fund Balance Reappropriated	0970	17,653.48

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	26,000.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	4,835.43
State - On-Schedule Transportation Reimbursement	3210	14,506.32
District Tax Levy	1110	57,004.77
District Mills	999	4.42
Total Estimated Revenues to Fund Adopted Budget	0004	120,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

34 Park

1191 Gardiner H S

Submit ID: 1191-48994557

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	315,530.78

Budget Uses

Expenditure Budget	0002	315,530.78
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	261,233.74
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	261,233.74
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	54,297.04
District Mills	999	4.21
Total Estimated Revenues to Fund Adopted Budget	0004	315,530.78

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2024 MCI Coach	2024	364,219.20	23,081.06	72,843.84	17,000.00
2018 Bluebird Vision - Mammoth Bus Route "FY23 Flood"	2023	35,328.00	7,065.60	7,065.60	7,065.60
2020 Thomas Activities Bus 4UZABRFC6LCLL3418	2019	66,218.80	79,462.56	13,243.76	13,243.76
2020 Thomas Route Bus (Mammoth) 4UZABRFC7LCLW7321	2019	42,469.20	35,295.12	8,493.84	8,493.84
2020 Thomas Route Bus (Valley) 4UZABRFC5LCLW7320	2019	42,469.20	16,593.84	8,493.84	8,493.84
2007 MCI J4500 MOTOR COACH	2016	81,000.00	121,500.00	N/A	NA
CHEVY COLLINS GRAND BANTUM 20 PASSENGER	2012	21,820.00	32,730.00	N/A	NA
ICCO 72 Passenger Mammoth	2012	59,870.78	89,806.17	N/A	NA
2010 ICCU YELLOW ACTIVITY BUS	2011	58,717.08	88,075.62	N/A	NA
2012 ICCO VALLEY RTE BUS	2011	59,184.43	88,776.65	N/A	NA
Total					54,297.04

Budget Report
FY 2026
34 Park

1191 Gardiner H S

Submit ID: 1191-48994557

13 Tuition Fund

Adopted Budget	0001	40,000.00

Budget Uses

Expenditure Budget	0002	40,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	21,241.79
Unreserved Fund Balance Reappropriated	0970	21,241.79

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	18,758.21
District Mills	999	1.46
Total Estimated Revenues to Fund Adopted Budget	0004	40,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	170,000.00

Budget Uses

Expenditure Budget	0002	170,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	53,036.36
Operating Reserve	0961	34,000.00
Unreserved Fund Balance Reappropriated	0970	19,036.36

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	150,963.64
Total Estimated Revenues to Fund Adopted Budget	0004	170,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
34 Park

1191 Gardiner H S

Submit ID: 1191-48994557

17 Adult Education Fund

Adopted Budget	0001	22,492.97

Budget Uses

Expenditure Budget	0002	22,492.97
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	22,492.97
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	22,492.97

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	22,492.97
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
34 Park

1191 Gardiner H S

Submit ID: 1191-48994557

28 Technology Fund

Adopted Budget	0001	52,139.34

Budget Uses

Expenditure Budget	0002	52,139.34
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	21,504.89
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	21,504.89
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	634.45
District Tax Levy	1110	30,000.00
District Mills	999	2.33
Total Estimated Revenues to Fund Adopted Budget	0004	52,139.34
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	5,024.66

Budget Uses

Expenditure Budget	0002	5,024.66
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	5,024.66
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,024.66
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

34 Park

1191 Gardiner H S

Submit ID: 1191-48994557

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
34 Park

1191 Gardiner H S

Submit ID: 1191-48994557

61 Building Reserve Fund

Adopted Budget		0001	122,923.59

Budget Uses

Expenditure Budget		0002	122,923.59
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	76,713.59
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	76,713.59
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	10,429.36
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	35,780.64	
District Tax Levy		1110	35,780.64
District Mills		999	2.78
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.78
Total Estimated Revenues to Fund Adopted Budget		0004	122,923.59

Budget Report
FY 2026

17 Garfield

Submit ID: 0378-83305931

0378 Garfield County H S

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	59	8,015,833

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Anna Guesanburu

(Signature) (Date)

Chairperson, School Trustees: Harold Erlenbusch

(Signature) (Date)

County Superintendent: Heather Gibson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026
17 Garfield

Submit ID: 0378-83305931

0378 Garfield County H S

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	946,364.60	30,270.45	10%	3.20%	0.00	656,872.44	289,492.16	36.11
10 Transportation	324,250.00	64,850.00	20%	20.00%	22,393.55	165,220.00	136,636.45	17.05
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	8,200.00		N/A		0.00	0.00	8,200.00	1.02
14 Retirement	104,250.00	20,850.00	20%	20.00%	24,240.65	80,009.35		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	4,183.56	0.00	N/A	0.00%	3,524.60	658.96	0.00	0.00
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	102,825.28	0.00	N/A	0.00%	55,925.28	37,520.00	9,380.00	1.17
Total of All Funds	1,490,073.44	115,970.45			106,084.08	940,280.75	443,708.61	55.35

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

Budget Report
FY 2026

17 Garfield

Submit ID: 0378-83305931

0378 Garfield County H S

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 GARFIELD CO HS 9-12 59

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

A.	Direct State Aid	(I-A)	381,849.08
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	64,129.42
D.	At Risk Student	(I-D)	2,285.67
E.	Indian Education For All	(I-E)	1,496.83
F.	American Indian Achievement Gap	(I-F)	249.00
G.	Data For Achievement	(I-G)	1,433.11
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	9,652.40
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,217.27
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	13,990.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	60
B.	BASE Budget Limit	(II-B)	717,873.51
C.	Maximum Budget Limit	(II-C)	889,801.08
D.	Over-BASE Levy As Submitted on Budget	(II-D)	171,927.57
E.	Adopted Budget	(II-E)	889,801.08

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	767,793.10
H.	Maximum Budget Limit	(II-H)	946,364.60
I.	Highest Budget Without a Vote	(II-I)	946,364.60
J.	Highest Budget	(II-J)	946,364.60
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	946,364.60

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

A.	Operating Reserve (961)	(III-A)		30,270.45
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		30,270.45

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		946,364.60
1.	BASE Budget Limit	(V-A1)	767,793.10	
2.	Over-BASE Budget	(V-A2)	178,571.50	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		381,849.08
1.	Direct State Aid Paid By State	(V-B1)	381,849.08	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		64,129.42
D.	At Risk Student	(V-D)		2,285.67
E.	Indian Education For All	(V-E)		1,496.83
F.	American Indian Achievement Gap	(V-F)		249.00
G.	Data For Achievement	(V-G)		1,433.11
H.	Special Education Allowable Cost Payment	(V-H)		9,652.40
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,295.23
1.	Actual Non-Levy Revenue	(V-J1)	2,295.23	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		304,402.36
1.	State - Guaranteed Tax Base Aid	(V-L1)	193,481.70	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	110,920.66	
M.	**Subtotal of BASE Budget Revenue	(V-M)		767,793.10

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		178,571.50
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		178,571.50

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		13.83
U.	Over-BASE Mills	(V-U)		22.28
	1. District Property Tax Levy Mills	(V-U1)	22.28	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		36.11

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	946,364.60

Budget Uses

Expenditure Budget	0002	946,364.60
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	381,849.08
Quality Educator	3111	64,129.42
At Risk Student	3112	2,285.67
Indian Education For All	3113	1,496.83
American Indian Achievement Gap	3114	249.00
State Special Education Allowable Cost Payment to Districts	3115	9,652.40
Data For Achievement	3116	1,433.11
State - Guaranteed Tax Base Aid	3120	193,481.70

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,295.23
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	110,920.66		
Over-BASE Levy	1110(c)	178,571.50		
District Tax Levy			1110	289,492.16
Total Estimated Revenues to Fund Adopted Budget			0004	946,364.60
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	324,250.00

Budget Uses

Expenditure Budget	0002	324,250.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	150,200.00
Contingency	0006	15,020.00
Over-Schedule	0011	159,030.00
Fund Balance for Budget	TFS48	87,243.55
Operating Reserve	0961	64,850.00
Unreserved Fund Balance Reappropriated	0970	22,393.55

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	41,305.00
State - On-Schedule Transportation Reimbursement	3210	123,915.00
District Tax Levy	1110	136,636.45
District Mills	999	17.05
Total Estimated Revenues to Fund Adopted Budget	0004	324,250.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	8,200.00

Budget Uses

Expenditure Budget	0002	8,200.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	8,200.00
District Mills	999	1.02
Total Estimated Revenues to Fund Adopted Budget	0004	8,200.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	104,250.00

Budget Uses

Expenditure Budget	0002	104,250.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	45,090.65
Operating Reserve	0961	20,850.00
Unreserved Fund Balance Reappropriated	0970	24,240.65

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	80,009.35
Total Estimated Revenues to Fund Adopted Budget	0004	104,250.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	4,183.56

Budget Uses

Expenditure Budget	0002	4,183.56
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,524.60
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,524.60
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	658.96
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,183.56
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
17 Garfield
0378 Garfield County H S

Submit ID: 0378-83305931

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
17 Garfield

Submit ID: 0378-83305931

0378 Garfield County H S

61 Building Reserve Fund

Adopted Budget		0001	102,825.28

Budget Uses

Expenditure Budget		0002	102,825.28
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	55,925.28
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	55,925.28
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	37,520.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	9,380.00	
District Tax Levy		1110	9,380.00
District Mills		999	1.17
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.17
Total Estimated Revenues to Fund Adopted Budget		0004	102,825.28

Budget Report
FY 2026

39 Powell

0718 Garrison Elem

Submit ID: 0718-00830539

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	18	N/A	4,375,676

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Mandi Montgomery

(Signature) (Date)

Chairperson, School Trustees: Robert Barce

(Signature) (Date)

County Superintendent: Kerry Glisson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

39 Powell

0718 Garrison Elem

Submit ID: 0718-00830539

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	208,934.48	20,293.78	10%	9.71%	0.00	114,625.67	94,308.81	21.55
10 Transportation	20,000.00	1,694.56	20%	8.47%	300.00	5,840.71	13,859.29	3.17
11 Bus Depreciation Reserve	80,396.00	0.00	N/A	0.00%	66,345.15	0.00	14,050.85	3.21
13 Tuition	8,000.00		N/A		0.00	0.00	8,000.00	1.83
14 Retirement	30,000.00	0.00	20%	0.00%	0.00	30,000.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	6,438.09	0.00	N/A	0.00%	6,295.53	142.56	0.00	0.00
29 Flexibility	17,872.52	0.00	N/A	0.00%	17,872.52	0.00	0.00	0.00
61 Building Reserve	78,392.03	0.00	N/A	0.00%	36,322.03	33,656.00	8,414.00	1.92
Total of All Funds	450,033.12	21,988.34			127,135.23	184,264.94	138,632.95	31.68

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

Budget Report
FY 2026

39 Powell

0718 Garrison Elem

Submit ID: 0718-00830539

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 GARRISON K-6 18

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

A.	Direct State Aid	(I-A)	79,400.34
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	7,566.00
D.	At Risk Student	(I-D)	975.08
E.	Indian Education For All	(I-E)	456.66
F.	American Indian Achievement Gap	(I-F)	1,245.00
G.	Data For Achievement	(I-G)	437.22
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	9,235.64
I.	State Special Education Related-Services Payment To Coop	(I-I)	981.54
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	945.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	18
B.	BASE Budget Limit	(II-B)	163,430.55
C.	Maximum Budget Limit	(II-C)	206,259.04
D.	Over-BASE Levy As Submitted on Budget	(II-D)	42,828.49
E.	Adopted Budget	(II-E)	206,259.04

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	166,105.99
H.	Maximum Budget Limit	(II-H)	207,762.18
I.	Highest Budget Without a Vote	(II-I)	208,934.48
J.	Highest Budget	(II-J)	212,735.24
K.	Highest Voted Amount	(II-K)	3,800.76
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	208,934.48

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

A.	Operating Reserve (961)	(III-A)		20,293.78
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		20,293.78

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		208,934.48
	1. BASE Budget Limit	(V-A1)	166,105.99	
	2. Over-BASE Budget	(V-A2)	42,828.49	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		79,400.34
	1. Direct State Aid Paid By State	(V-B1)	79,400.34	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		7,566.00
D.	At Risk Student	(V-D)		975.08
E.	Indian Education For All	(V-E)		456.66
F.	American Indian Achievement Gap	(V-F)		1,245.00
G.	Data For Achievement	(V-G)		437.22
H.	Special Education Allowable Cost Payment	(V-H)		9,235.64
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,449.98
	1. Actual Non-Levy Revenue	(V-J1)	0.00	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	3,449.98	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		63,340.07
	1. State - Guaranteed Tax Base Aid	(V-L1)	11,859.75	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	51,480.32	
M.	**Subtotal of BASE Budget Revenue	(V-M)		166,105.99

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		42,828.49
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		42,828.49

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		11.76
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		9.79
	1. District Property Tax Levy Mills	(V-U1)	9.79	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		21.55

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
39 Powell

0718 Garrison Elem

Submit ID: 0718-00830539

01 General Fund

Adopted Budget	0001	208,934.48

Budget Uses

Expenditure Budget	0002	208,934.48
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	79,400.34
Quality Educator	3111	7,566.00
At Risk Student	3112	975.08
Indian Education For All	3113	456.66
American Indian Achievement Gap	3114	1,245.00
State Special Education Allowable Cost Payment to Districts	3115	9,235.64
Data For Achievement	3116	437.22
State - Guaranteed Tax Base Aid	3120	11,859.75

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	3,449.98
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	51,480.32		
Over-BASE Levy	1110(c)	42,828.49		
District Tax Levy			1110	94,308.81
Total Estimated Revenues to Fund Adopted Budget			0004	208,934.48
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	20,000.00

Budget Uses

Expenditure Budget	0002	20,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	5,309.74
Contingency	0006	530.97
Over-Schedule	0011	14,159.29
Fund Balance for Budget	TFS48	1,994.56
Operating Reserve	0961	1,694.56
Unreserved Fund Balance Reappropriated	0970	300.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	1,460.17
State - On-Schedule Transportation Reimbursement	3210	4,380.54
District Tax Levy	1110	13,859.29
District Mills	999	3.17
Total Estimated Revenues to Fund Adopted Budget	0004	20,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	80,396.00

Budget Uses

Expenditure Budget	0002	80,396.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	66,345.15
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	66,345.15
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	14,050.85
District Mills	999	3.21
Total Estimated Revenues to Fund Adopted Budget	0004	80,396.00

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2016 Chevy - Gold Creek	2026	70,254.27	0.00	14,050.85	14,050.85
Midbus	2005	40,911.00	61,366.50	N/A	NA
Total					14,050.85

13 Tuition Fund

Adopted Budget	0001	8,000.00

Budget Uses

Expenditure Budget	0002	8,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	8,000.00
District Mills	999	1.83
Total Estimated Revenues to Fund Adopted Budget	0004	8,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	30,000.00

Budget Uses

Expenditure Budget	0002	30,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	30,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	30,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

39 Powell

0718 Garrison Elem

Submit ID: 0718-00830539

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
39 Powell
0718 Garrison Elem

Submit ID: 0718-00830539

28 Technology Fund

Adopted Budget	0001	6,438.09

Budget Uses

Expenditure Budget	0002	6,438.09
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	6,295.53
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,295.53
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	142.56
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,438.09
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	17,872.52

Budget Uses

Expenditure Budget	0002	17,872.52
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	17,872.52
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	17,872.52

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	17,872.52
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

39 Powell

0718 Garrison Elem

Submit ID: 0718-00830539

61 Building Reserve Fund

Adopted Budget		0001	78,392.03

Budget Uses

Expenditure Budget		0002	78,392.03
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	36,322.03
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	36,322.03
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	33,656.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	8,414.00	
District Tax Levy		1110	8,414.00
District Mills		999	1.92
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.92
Total Estimated Revenues to Fund Adopted Budget		0004	78,392.03

Budget Report
FY 2026

08 Chouteau

0154 Geraldine K-12

Submit ID: 0154-08345403

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	57	20	10,689,642

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Madeline Little

(Signature) (Date)

Chairperson, School Trustees: Justin Roudebush

(Signature) (Date)

County Superintendent: Rick Cook

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

08 Chouteau

0154 Geraldine K-12

Submit ID: 0154-08345403

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,421,773.50	133,452.65	10%	9.39%	0.00	661,186.03	760,587.47	71.15
10 Transportation	97,576.71	19,515.34	20%	20.00%	19,954.35	22,516.72	55,105.64	5.16
11 Bus Depreciation Reserve	214,292.65	0.00	N/A	0.00%	141,833.83	0.00	72,458.82	6.78
13 Tuition	54,014.04		N/A		356.24	0.00	53,657.80	5.02
14 Retirement	164,790.83	32,958.17	20%	20.00%	3,562.67	161,228.16		
17 Adult Education	4,261.86	0.00	35%	0.00%	4,261.86	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	80,896.87	0.00	N/A	0.00%	5,026.00	870.87	75,000.00	7.02
29 Flexibility	1,941.89	0.00	N/A	0.00%	1,941.89	0.00	0.00	0.00
61 Building Reserve	205,889.48	0.00	N/A	0.00%	118,069.48	64,486.45	23,333.55	2.18
Total of All Funds	2,245,437.83	185,926.16			295,006.32	910,288.23	1,040,143.28	97.31

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

Budget Report
FY 2026

08 Chouteau

0154 Geraldine K-12

Submit ID: 0154-08345403

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	GERALDINE EL K-8	46
M1	GERALDINE MS 7-8	11
H1	GERALDINE HS 9-12	20

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

A.	Direct State Aid	(I-A)	493,001.89
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	99,871.20
D.	At Risk Student	(I-D)	3,888.40
E.	Indian Education For All	(I-E)	1,953.49
F.	American Indian Achievement Gap	(I-F)	249.00
G.	Data For Achievement	(I-G)	1,870.33
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	16,330.02
I.	State Special Education Related-Services Payment To Coop	(I-I)	4,198.81
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	3,055.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	68
B.	BASE Budget Limit	(II-B)	878,009.64
C.	Maximum Budget Limit	(II-C)	1,088,765.61
D.	Over-BASE Levy As Submitted on Budget	(II-D)	447,644.29
E.	Adopted Budget	(II-E)	1,325,653.93

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,014,703.97
H.	Maximum Budget Limit	(II-H)	1,249,350.42
I.	Highest Budget Without a Vote	(II-I)	1,421,773.50
J.	Highest Budget	(II-J)	1,421,773.50
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,421,773.50

Budget Report
FY 2026

08 Chouteau

Submit ID: 0154-08345403

0154 Geraldine K-12

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

A.	Operating Reserve (961)	(III-A)			133,452.65
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			133,452.65

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	12,208.77	4,121.25	16,330.02
B.	Special Education RSBG to Coop	3,108.21	1,090.60	4,198.81
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	6,126.79	2,084.74	8,211.53

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	182,198.00	364,401.00	546,599.00
F.	100% Of Per Student Entitlement	390,068.50	166,245.00	556,313.50
		572,266.50	530,646.00	1,102,912.50
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	202,010.08	187,318.04	389,328.11
H.	Special Education in BASE@40%	6,126.79	2,084.74	8,211.53
I.	Subsidized BASE Amount	208,136.87	189,402.78	397,539.64
J.	Subsidized BASE Ratio	52%	48%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,421,773.50
	1. BASE Budget Limit	(V-A1)	1,014,703.97	
	2. Over-BASE Budget	(V-A2)	407,069.53	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		493,001.89
	1. Direct State Aid Paid By State	(V-B1)	493,001.89	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		99,871.20
D.	At Risk Student	(V-D)		3,888.40
E.	Indian Education For All	(V-E)		1,953.49
F.	American Indian Achievement Gap	(V-F)		249.00
G.	Data For Achievement	(V-G)		1,870.33

H.	Special Education Allowable Cost Payment	(V-H)		16,330.02
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,801.60
	1. Actual Non-Levy Revenue	(V-J1)	1,801.60	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		395,738.04
	1. State - Guaranteed Tax Base Aid	(V-L1)	42,220.10	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	353,517.94	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,014,703.97

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		407,069.53
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		407,069.53

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		19.25
T.	BASE Mills - High School	(V-T)		13.82
U.	Over-BASE Mills	(V-U)		38.08
	1. District Property Tax Levy Mills	(V-U1)	38.08	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		71.15

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
08 Chouteau
0154 Geraldine K-12

Submit ID: 0154-08345403

01 General Fund

Adopted Budget	0001	1,421,773.50

Budget Uses

Expenditure Budget	0002	1,421,773.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	493,001.89
Quality Educator	3111	99,871.20
At Risk Student	3112	3,888.40
Indian Education For All	3113	1,953.49
American Indian Achievement Gap	3114	249.00
State Special Education Allowable Cost Payment to Districts	3115	16,330.02
Data For Achievement	3116	1,870.33
State - Guaranteed Tax Base Aid	3120	42,220.10

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,801.60
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	353,517.94		
Over-BASE Levy	1110(c)	407,069.53		
District Tax Levy			1110	760,587.47
Total Estimated Revenues to Fund Adopted Budget			0004	1,421,773.50
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2026

08 Chouteau

0154 Geraldine K-12

Submit ID: 0154-08345403

10 Transportation Fund

Adopted Budget	0001	97,576.71

Budget Uses

Expenditure Budget	0002	97,576.71
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	20,469.75
Contingency	0006	2,046.98
Over-Schedule	0011	75,059.98
Fund Balance for Budget	TFS48	39,469.69
Operating Reserve	0961	19,515.34
Unreserved Fund Balance Reappropriated	0970	19,954.35

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	5,629.18
State - On-Schedule Transportation Reimbursement	3210	16,887.54
District Tax Levy	1110	55,105.64
District Mills	999	5.16
Total Estimated Revenues to Fund Adopted Budget	0004	97,576.71
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	214,292.65

Budget Uses

Expenditure Budget	0002	214,292.65
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	141,833.83
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	141,833.83
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	72,458.82
District Mills	999	6.78
Total Estimated Revenues to Fund Adopted Budget	0004	214,292.65

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2021 Ford Expedition	2025	44,654.29	0.00	8,930.86	8,930.86
2020 FORD EXPEDITIOIN	2023	59,000.00	23,600.00	11,800.00	11,800.00
FORD EXPEDITION	2020	49,139.80	24,569.92	9,827.96	9,827.96
2016 BLUE BIRD	2015	160,000.00	149,333.34	32,000.00	32,000.00
2013 MICRO BIRD	2013	49,500.00	59,400.00	9,900.00	9,900.00
2010 THOMAS - 6207	2010	59,116.00	88,674.00	N/A	NA
2010 THOMAS - 6207 From Elementary	2010	31,832.00	47,748.00	N/A	NA
2002 FREIGHTLINER - 7472	2002	21,076.64	31,614.96	N/A	NA
2002 THOMAS BUS - 7472 From Elementary	2002	31,614.96	47,422.44	N/A	NA
Total					72,458.82

Budget Report
FY 2026
08 Chouteau
0154 Geraldine K-12

Submit ID: 0154-08345403

13 Tuition Fund

Adopted Budget	0001	54,014.04

Budget Uses

Expenditure Budget	0002	54,014.04
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	356.24
Unreserved Fund Balance Reappropriated	0970	356.24

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	53,657.80
District Mills	999	5.02
Total Estimated Revenues to Fund Adopted Budget	0004	54,014.04
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	164,790.83

Budget Uses

Expenditure Budget	0002	164,790.83
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	36,520.84
Operating Reserve	0961	32,958.17
Unreserved Fund Balance Reappropriated	0970	3,562.67

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	161,228.16
Total Estimated Revenues to Fund Adopted Budget	0004	164,790.83
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	4,261.86

Budget Uses

Expenditure Budget	0002	4,261.86
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,261.86
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,261.86

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,261.86
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	80,896.87

Budget Uses

Expenditure Budget	0002	80,896.87
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	5,026.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,026.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	870.87
District Tax Levy	1110	75,000.00
District Mills	999	7.02
Total Estimated Revenues to Fund Adopted Budget	0004	80,896.87
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	1,941.89

Budget Uses

Expenditure Budget	0002	1,941.89
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,941.89
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,941.89

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,941.89
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

08 Chouteau

0154 Geraldine K-12

Submit ID: 0154-08345403

61 Building Reserve Fund

Adopted Budget		0001	205,889.48

Budget Uses

Expenditure Budget		0002	205,889.48
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	118,069.48
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	118,069.48
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	64,486.45
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	23,333.55	
District Tax Levy		1110	23,333.55
District Mills		999	2.18
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.18
Total Estimated Revenues to Fund Adopted Budget		0004	205,889.48

Budget Report
FY 2026

23 Judith Basin

0473 Geyser K-12 Schools

Submit ID: 0473-69374833

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	29	*	16	10,826,030

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Jayme Simonis

(Signature) (Date)

Chairperson, School Trustees: Tom Scalese

(Signature) (Date)

County Superintendent: Melanie Schott

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

23 Judith Basin

0473 Geyser K-12 Schools

Submit ID: 0473-69374833

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,221,966.25	97,643.63	10%	7.99%	0.00	607,460.84	614,505.41	56.76
10 Transportation	150,000.00	8.67	20%	0.01%	0.00	71,782.00	78,218.00	7.22
11 Bus Depreciation Reserve	269,152.16	0.00	N/A	0.00%	185,415.36	0.00	83,736.80	7.73
13 Tuition	56,000.00		N/A		653.40	0.00	55,346.60	5.11
14 Retirement	163,000.00	31,202.18	20%	19.14%	0.00	163,000.00		
17 Adult Education	3,913.88	0.00	35%	0.00%	3,913.88	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	705.10	0.00	N/A	0.00%	0.00	705.10	0.00	0.00
29 Flexibility	35,717.36	0.00	N/A	0.00%	35,717.36	0.00	0.00	0.00
61 Building Reserve	235,755.47	0.00	N/A	0.00%	131,270.47	62,428.24	42,056.76	3.89
Total of All Funds	2,136,210.22	128,854.48			356,970.47	905,376.18	873,863.57	80.71

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

Budget Report
FY 2026

23 Judith Basin

0473 Geyser K-12 Schools

Submit ID: 0473-69374833

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	GESER K-6	23
M1	GEYSER 7-8	6
H1	GEYSER HS 9-12	16 *

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

A.	Direct State Aid	(I-A)	392,851.71
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	87,009.00
D.	At Risk Student	(I-D)	3,474.62
E.	Indian Education For All	(I-E)	1,141.65
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	1,093.05
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	17,719.25
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,344.79
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	3,951.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	39
B.	BASE Budget Limit	(II-B)	724,332.15
C.	Maximum Budget Limit	(II-C)	898,651.91
D.	Over-BASE Levy As Submitted on Budget	(II-D)	424,165.55
E.	Adopted Budget	(II-E)	1,148,497.70

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	821,553.50
H.	Maximum Budget Limit	(II-H)	1,009,364.51
I.	Highest Budget Without a Vote	(II-I)	1,221,966.25
J.	Highest Budget	(II-J)	1,221,966.25
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,221,966.25

Budget Report
FY 2026

23 Judith Basin

0473 Geyser K-12 Schools

Submit ID: 0473-69374833

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

A.	Operating Reserve (961)	(III-A)			97,643.63
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			97,643.63

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	10,682.86	7,036.39	17,719.25
B.	Special Education RSBG to Coop	1,581.37	763.42	2,344.79
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	4,905.69	3,119.92	8,025.62

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	182,198.00	364,401.00	546,599.00
F.	100% Of Per Student Entitlement	199,251.90	133,012.00	332,263.90
		381,449.90	497,413.00	878,862.90
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	134,651.82	175,586.79	310,238.60
H.	Special Education in BASE@40%	4,905.69	3,119.92	8,025.62
I.	Subsidized BASE Amount	139,557.51	178,706.71	318,264.22
J.	Subsidized BASE Ratio	44%	56%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,221,966.25
	1. BASE Budget Limit	(V-A1)	821,553.50	
	2. Over-BASE Budget	(V-A2)	400,412.75	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		392,851.71
	1. Direct State Aid Paid By State	(V-B1)	392,851.71	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		87,009.00
D.	At Risk Student	(V-D)		3,474.62
E.	Indian Education For All	(V-E)		1,141.65
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		1,093.05

H.	Special Education Allowable Cost Payment	(V-H)		17,719.25
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		59,643.79
	1. Actual Non-Levy Revenue	(V-J1)	20,887.27	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	38,756.52	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		258,620.43
	1. State - Guaranteed Tax Base Aid	(V-L1)	44,527.77	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	214,092.66	
M.	**Subtotal of BASE Budget Revenue	(V-M)		821,553.50

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		400,412.75
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		400,412.75

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		10.51
T.	BASE Mills - High School	(V-T)		9.26
U.	Over-BASE Mills	(V-U)		36.99
	1. District Property Tax Levy Mills	(V-U1)	36.99	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		56.76

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

23 Judith Basin

0473 Geyser K-12 Schools

Submit ID: 0473-69374833

01 General Fund

Adopted Budget	0001	1,221,966.25

Budget Uses

Expenditure Budget	0002	1,221,966.25
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	392,851.71
Quality Educator	3111	87,009.00
At Risk Student	3112	3,474.62
Indian Education For All	3113	1,141.65
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	17,719.25
Data For Achievement	3116	1,093.05
State - Guaranteed Tax Base Aid	3120	44,527.77

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	20,887.27
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	38,756.52
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	214,092.66		
Over-BASE Levy	1110(c)	400,412.75		
District Tax Levy			1110	614,505.41
Total Estimated Revenues to Fund Adopted Budget			0004	1,221,966.25
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	150,000.00

Budget Uses

Expenditure Budget	0002	150,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	65,256.36
Contingency	0006	6,525.64
Over-Schedule	0011	78,218.00
Fund Balance for Budget	TFS48	8.67
Operating Reserve	0961	8.67
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	17,945.50
State - On-Schedule Transportation Reimbursement	3210	53,836.50
District Tax Levy	1110	78,218.00
District Mills	999	7.22
Total Estimated Revenues to Fund Adopted Budget	0004	150,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

23 Judith Basin

0473 Geyser K-12 Schools

Submit ID: 0473-69374833

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	269,152.16

Budget Uses

Expenditure Budget	0002	269,152.16
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	185,415.36
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	185,415.36
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	83,736.80
District Mills	999	7.73
Total Estimated Revenues to Fund Adopted Budget	0004	269,152.16

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2021 Ford Expedition E Bus Grey	2022	66,000.00	0.00	13,200.00	13,200.00
2019 Ford Expedition E-Bus	2020	66,470.00	13,294.00	13,294.00	13,294.00
Thomas 251TS 2020	2019	45,696.00	18,278.40	9,139.20	9,139.20
Thomas 251TS 2020 - Elementary	2019	45,696.00	18,278.40	9,139.20	9,139.20
2018 thomas minitour 051m	2018	34,920.00	20,952.00	6,984.00	6,984.00
2018 thomas minitour 051m - Elementary	2018	34,920.00	21,452.00	6,984.00	6,984.00
2016 THOMAS MINOTOUR	2017	32,741.00	25,594.60	6,548.20	6,548.20
2016 THOMAS MINOTOUR - Elementary	2017	32,741.00	27,594.60	6,548.20	6,548.20
2015 BLEBIRD MICROBUS 4 WHEEL DRIVE	2015	29,750.00	32,650.00	5,950.00	5,950.00
2015 BLEBIRD MICROBUS 4 WHEEL DRIVE - Elementary	2015	29,750.00	34,695.47	5,950.00	5,950.00
1996 WHITE MCI CRUISER	2013	22,500.00	33,750.00	N/A	NA
1996 WHITE MCI CRUISER - Elementary	2013	22,500.00	33,750.00	N/A	NA
Total					83,736.80

Budget Report
FY 2026

23 Judith Basin

0473 Geyser K-12 Schools

Submit ID: 0473-69374833

13 Tuition Fund

Adopted Budget	0001	56,000.00

Budget Uses

Expenditure Budget	0002	56,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	653.40
Unreserved Fund Balance Reappropriated	0970	653.40

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	55,346.60
District Mills	999	5.11
Total Estimated Revenues to Fund Adopted Budget	0004	56,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	163,000.00

Budget Uses

Expenditure Budget	0002	163,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	31,202.18
Operating Reserve	0961	31,202.18
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	163,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	163,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	3,913.88

Budget Uses

Expenditure Budget	0002	3,913.88
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,913.88
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,913.88

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,913.88
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	705.10

Budget Uses

Expenditure Budget	0002	705.10
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	705.10
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	705.10
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

23 Judith Basin

0473 Geyser K-12 Schools

Submit ID: 0473-69374833

29 Flexibility Fund

Adopted Budget	0001	35,717.36

Budget Uses

Expenditure Budget	0002	35,717.36
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	35,717.36
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	35,717.36

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	35,717.36
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

23 Judith Basin

0473 Geyser K-12 Schools

Submit ID: 0473-69374833

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

23 Judith Basin

0473 Geyser K-12 Schools

Submit ID: 0473-69374833

61 Building Reserve Fund

Adopted Budget	0001	235,755.47

Budget Uses

Expenditure Budget	0002	235,755.47
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	131,270.47
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	131,270.47
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	62,428.24
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	20,000.00	
Building Reserve Permissive Levy	1110(b)	22,056.76	
District Tax Levy		1110	42,056.76
District Mills		999	3.89
Building Reserve Voted Mills		0134	1.85
Building Reserve Permissive Mills		0135	2.04
Total Estimated Revenues to Fund Adopted Budget		0004	235,755.47

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/06/2025	200,000.00	10	612	0.00	20,000.00	20,000.00
Total						20,000.00

Budget Report
FY 2026

21 Hill

Submit ID: 1217-56155452

1217 Gildford Colony Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	16	N/A	555,777

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Jessica Stevenson

(Signature) (Date)

Chairperson, School Trustees: Richard Stahl

(Signature) (Date)

County Superintendent: Victoria Proctor

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

21 Hill

Submit ID: 1217-56155452

1217 Gildford Colony Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	192,808.66	19,286.10	10%	10.00%	5,246.55	144,743.65	42,818.46	77.03
10 Transportation	0.00	0.00	20%	0.00%	0.00	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	114,746.15	0.00	20%	0.00%	114,746.15	0.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	529.97	0.00	N/A	0.00%	390.56	139.41	0.00	0.00
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	308,084.78	19,286.10			120,383.26	144,883.06	42,818.46	77.03

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

Budget Report
FY 2026

21 Hill

Submit ID: 1217-56155452

1217 Gildford Colony Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 GILDFORD COLONY K-8 16

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

A.	Direct State Aid	(I-A)	73,595.87
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	22,788.79
D.	At Risk Student	(I-D)	3,124.77
E.	Indian Education For All	(I-E)	405.92
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	388.64
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	2,617.60
I.	State Special Education Related-Services Payment To Coop	(I-I)	872.48
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	1,823.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	15
B.	BASE Budget Limit	(II-B)	137,520.41
C.	Maximum Budget Limit	(II-C)	169,267.49
D.	Over-BASE Levy As Submitted on Budget	(II-D)	30,300.63
E.	Adopted Budget	(II-E)	167,892.12

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	162,436.95
H.	Maximum Budget Limit	(II-H)	196,587.28
I.	Highest Budget Without a Vote	(II-I)	192,808.66
J.	Highest Budget	(II-J)	196,587.28
K.	Highest Voted Amount	(II-K)	3,778.62
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	192,808.66

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

A.	Operating Reserve (961)	(III-A)		19,280.87
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		5.23
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	5.23	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		5,246.55
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	5,246.55	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		24,532.65

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		192,808.66
	1. BASE Budget Limit	(V-A1)	162,436.95	
	2. Over-BASE Budget	(V-A2)	30,371.71	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		73,595.87
	1. Direct State Aid Paid By State	(V-B1)	73,595.87	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		22,788.79
D.	At Risk Student	(V-D)		3,124.77
E.	Indian Education For All	(V-E)		405.92
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		388.64
H.	Special Education Allowable Cost Payment	(V-H)		2,617.60
I.	Remaining Fund Balance Available	(V-I)		5,246.55
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,023.32
	1. Actual Non-Levy Revenue	(V-J1)	1,023.32	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		53,245.49
	1. State - Guaranteed Tax Base Aid	(V-L1)	40,798.74	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	12,446.75	
M.	**Subtotal of BASE Budget Revenue	(V-M)		162,436.95

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		30,371.71
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		30,371.71

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		22.38
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		54.65
	1. District Property Tax Levy Mills	(V-U1)	54.65	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		77.03

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

21 Hill

1217 Gildford Colony Elem

Submit ID: 1217-56155452

01 General Fund

Adopted Budget	0001	192,808.66

Budget Uses

Expenditure Budget	0002	192,808.66
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	5,246.55
Direct State Aid	3110	73,595.87
Quality Educator	3111	22,788.79
At Risk Student	3112	3,124.77
Indian Education For All	3113	405.92
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	2,617.60
Data For Achievement	3116	388.64
State - Guaranteed Tax Base Aid	3120	40,798.74

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	591.53
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	431.79
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	12,446.75		
Over-BASE Levy	1110(c)	30,371.71		
District Tax Levy			1110	42,818.46
Total Estimated Revenues to Fund Adopted Budget			0004	192,808.66
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2026

21 Hill

Submit ID: 1217-56155452

1217 Gildford Colony Elem

10 Transportation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	114,746.15

Budget Uses

Expenditure Budget	0002	114,746.15
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	114,746.15
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	114,746.15

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	114,746.15
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

21 Hill

Submit ID: 1217-56155452

1217 Gildford Colony Elem

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

21 Hill

Submit ID: 1217-56155452

1217 Gildford Colony Elem

28 Technology Fund

Adopted Budget	0001	529.97

Budget Uses

Expenditure Budget	0002	529.97
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	390.56
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	390.56
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	139.41
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	529.97
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

21 Hill

Submit ID: 1217-56155452

1217 Gildford Colony Elem

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2026

53 Valley

Submit ID: 0926-28278023

0926 Glasgow K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	577	*	228	13,735,831

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Janice Helmick

(Signature) (Date)

Chairperson, School Trustees: Blaine White

(Signature) (Date)

County Superintendent: Marie Pippin

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

53 Valley

Submit ID: 0926-28278023

0926 Glasgow K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	7,379,670.32	736,303.26	10%	9.98%	0.00	5,545,253.68	1,834,416.64	133.55
10 Transportation	650,000.00	117,100.86	20%	18.02%	0.00	199,770.08	450,229.92	32.78
11 Bus Depreciation Reserve	423,000.00	0.00	N/A	0.00%	132,646.63	830.87	289,522.50	21.08
13 Tuition	266,000.00		N/A		30,050.96	0.00	235,949.04	17.18
14 Retirement	1,250,000.00	250,000.00	20%	20.00%	147,221.39	1,102,778.61		
17 Adult Education	90,000.00	0.00	35%	0.00%	48,164.83	0.00	41,835.17	3.05
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	147,000.00	0.00	N/A	0.00%	50,800.69	6,199.31	90,000.00	6.55
29 Flexibility	51,800.00	0.00	N/A	0.00%	1,053.01	50,746.99	0.00	0.00
61 Building Reserve	192,700.00	0.00	N/A	0.00%	20,814.59	134,573.68	37,311.73	2.72
Total of All Funds	10,450,170.32	1,103,404.12			430,752.10	7,040,153.22	2,979,265.00	216.91

50 Debt Service **Tax Jurisdiction**								
01	1,448,779.87	0.00	20-9-438	0.00%	178,313.41	146,683.12	1,123,783.34	81.81

Budget Report
FY 2026

53 Valley

Submit ID: 0926-28278023

0926 Glasgow K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	GLASGOW K-6	442
M1	GLASGOW 7-8	135
H1	GLASGOW HS 9-12	228 *

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

A.	Direct State Aid	(I-A)	2,870,279.67
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	497,615.82
D.	At Risk Student	(I-D)	24,287.61
E.	Indian Education For All	(I-E)	20,422.85
F.	American Indian Achievement Gap	(I-F)	22,410.00
G.	Data For Achievement	(I-G)	19,553.45
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	206,692.11
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	44,546.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	45,642.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	799
B.	BASE Budget Limit	(II-B)	5,592,743.64
C.	Maximum Budget Limit	(II-C)	6,949,480.40
D.	Over-BASE Levy As Submitted on Budget	(II-D)	1,356,736.76
E.	Adopted Budget	(II-E)	6,949,480.40

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	6,010,624.53
H.	Maximum Budget Limit	(II-H)	7,418,881.25
I.	Highest Budget Without a Vote	(II-I)	7,379,670.32
J.	Highest Budget	(II-J)	7,418,881.25
K.	Highest Voted Amount	(II-K)	39,210.93
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	7,379,670.32

Budget Report
FY 2026

53 Valley

Submit ID: 0926-28278023

0926 Glasgow K-12 Schools

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

A.	Operating Reserve (961)	(III-A)		736,303.26
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		736,303.26

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		**Elementary**	**High School**	**K-12**
A.	Special Education Allowable Costs	148,140.69	58,551.42	206,692.11
B.	Special Education RSBG to Coop	0.00	0.00	0.00
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	59,256.28	23,420.57	82,676.84
Proration of BASE Budget to Elementary and High School Programs:		**Elementary**	**High School**	**K-12**
E.	100% Of Basic Entitlement	203,457.00	364,401.00	567,858.00
F.	100% Of Per Student Entitlement	3,970,012.30	1,883,337.00	5,853,349.30
		4,173,469.30	2,247,738.00	6,421,207.30
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	1,473,234.66	793,451.51	2,266,686.18
H.	Special Education in BASE@40%	59,256.28	23,420.57	82,676.84
I.	Subsidized BASE Amount	1,532,490.94	816,872.08	2,349,363.02
J.	Subsidized BASE Ratio	65%	35%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		7,379,670.32
1.	BASE Budget Limit	(V-A1)	6,010,624.53	
2.	Over-BASE Budget	(V-A2)	1,369,045.79	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		2,870,279.67
1.	Direct State Aid Paid By State	(V-B1)	2,870,279.67	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		497,615.82
D.	At Risk Student	(V-D)		24,287.61
E.	Indian Education For All	(V-E)		20,422.85
F.	American Indian Achievement Gap	(V-F)		22,410.00
G.	Data For Achievement	(V-G)		19,553.45

H.	Special Education Allowable Cost Payment	(V-H)		206,692.11
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		115,299.59
	1. Actual Non-Levy Revenue	(V-J1)	39,815.53	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	75,484.06	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		2,234,063.43
	1. State - Guaranteed Tax Base Aid	(V-L1)	1,768,692.58	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	465,370.85	
M.	**Subtotal of BASE Budget Revenue	(V-M)		6,010,624.53

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		1,369,045.79
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,369,045.79

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		22.19
T.	BASE Mills - High School	(V-T)		11.69
U.	Over-BASE Mills	(V-U)		99.67
	1. District Property Tax Levy Mills	(V-U1)	99.67	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		133.55

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

53 Valley

Submit ID: 0926-28278023

0926 Glasgow K-12 Schools

01 General Fund

Adopted Budget	0001	7,379,670.32

Budget Uses

Expenditure Budget	0002	7,379,670.32
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	2,870,279.67
Quality Educator	3111	497,615.82
At Risk Student	3112	24,287.61
Indian Education For All	3113	20,422.85
American Indian Achievement Gap	3114	22,410.00
State Special Education Allowable Cost Payment to Districts	3115	206,692.11
Data For Achievement	3116	19,553.45
State - Guaranteed Tax Base Aid	3120	1,768,692.58

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	36,322.61
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	3,492.92
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	68,302.78
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	7,181.28

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	465,370.85		
Over-BASE Levy	1110(c)	1,369,045.79		
District Tax Levy			1110	1,834,416.64
Total Estimated Revenues to Fund Adopted Budget			0004	7,379,670.32
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	650,000.00

Budget Uses

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

Transportation Schedule Data

On-Schedule	0005	181,609.16
Contingency	0006	18,160.92
Over-Schedule	0011	450,229.92
Fund Balance for Budget	TFS48	117,100.86
Operating Reserve	0961	117,100.86
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	49,942.52
State - On-Schedule Transportation Reimbursement	3210	149,827.56
District Tax Levy	1110	450,229.92
District Mills	999	32.78
Total Estimated Revenues to Fund Adopted Budget	0004	650,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

53 Valley

Submit ID: 0926-28278023

0926 Glasgow K-12 Schools

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	423,000.00

Budget Uses

Expenditure Budget	0002	423,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	132,646.63
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	132,646.63
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	830.87
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	289,522.50
District Mills	999	21.08
Total Estimated Revenues to Fund Adopted Budget	0004	423,000.00

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
EHY296 - CRUISER #4 (2014)	2025	88,555.00	0.00	17,711.00	17,711.00
EHY297 CRUISER #3-2023	2025	395,855.00	0.00	79,171.00	79,171.00
CSJ195 - E Bus #9 (2024)	2024	77,350.00	15,470.00	15,470.00	15,470.00
CSJ207 - E BUS #2 (2023)	2023	71,700.00	28,680.00	14,340.00	14,340.00
CSJ196 YELLOW #5-2022	2022	96,350.00	47,340.00	19,270.00	19,270.00
CSJ199 – YELLOW #8 (2022)	2022	97,350.00	47,840.00	19,470.00	19,470.00
CSJ203 - CRUISER #1 (2014)	2021	197,696.86	109,101.35	39,539.37	39,539.37
CRV369 - YELLOW #3 (2021)	2020	77,000.00	53,900.00	15,400.00	15,400.00
CSJ206 - YELLOW #1 (2021)	2020	88,750.00	62,125.00	17,750.00	17,750.00
20-7709B YELLOW #11-2017	2018	65,500.00	69,500.00	13,100.00	13,100.00
20-415 YELLOW #6-2016	2015	87,700.00	110,855.00	17,540.00	17,540.00
20-427 YELLOW #9-2014	2015	48,000.00	68,100.00	9,600.00	3,900.00
20-336 YELLOW #10-2015	2014	93,000.00	122,638.87	18,600.00	16,861.13
20-257 YELLOW #7-2013	2013	89,000.00	133,500.00	N/A	NA
20-326 CRUISER #2-2000	2009	135,025.00	202,537.50	N/A	NA
Total					289,522.50

Budget Report
FY 2026

53 Valley

Submit ID: 0926-28278023

0926 Glasgow K-12 Schools

13 Tuition Fund

Adopted Budget	0001	266,000.00

Budget Uses

Expenditure Budget	0002	266,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	30,050.96
Unreserved Fund Balance Reappropriated	0970	30,050.96

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	235,949.04
District Mills	999	17.18
Total Estimated Revenues to Fund Adopted Budget	0004	266,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

53 Valley

Submit ID: 0926-28278023

0926 Glasgow K-12 Schools

14 Retirement Fund

Adopted Budget	0001	1,250,000.00

Budget Uses

Expenditure Budget	0002	1,250,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	397,221.39
Operating Reserve	0961	250,000.00
Unreserved Fund Balance Reappropriated	0970	147,221.39

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	1,102,778.61
Total Estimated Revenues to Fund Adopted Budget	0004	1,250,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	90,000.00

Budget Uses

Expenditure Budget	0002	90,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	48,164.83
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	48,164.83

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	41,835.17
District Mills	999	3.05
Total Estimated Revenues to Fund Adopted Budget	0004	90,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

53 Valley

Submit ID: 0926-28278023

0926 Glasgow K-12 Schools

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

53 Valley

Submit ID: 0926-28278023

0926 Glasgow K-12 Schools

28 Technology Fund

Adopted Budget	0001	147,000.00

Budget Uses

Expenditure Budget	0002	147,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	50,800.69
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	50,800.69
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,040.70
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	5,158.61
District Tax Levy	1110	90,000.00
District Mills	999	6.55
Total Estimated Revenues to Fund Adopted Budget	0004	147,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

53 Valley

Submit ID: 0926-28278023

0926 Glasgow K-12 Schools

29 Flexibility Fund

Adopted Budget	0001	51,800.00

Budget Uses

Expenditure Budget	0002	51,800.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,053.01
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,053.01

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	50.77
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	50,696.22
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	51,800.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

53 Valley

0926 Glasgow K-12 Schools

Submit ID: 0926-28278023

50 Debt Service Fund

01

Taxable Value		13,735,831.00
Adopted Budget	0001	1,448,779.87

Budget Uses

Expenditure Budget	0002	1,443,779.87
Add To Fund Balance	0003	5,000.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	178,313.41
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	178,313.41
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	146,683.12
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,123,783.34
Jurisdiction Mills	999	81.81
Total Estimated Revenues to Fund Adopted Budget	0004	1,448,779.87
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
High School Bond	05/29/2013	06/30/2033	1,930,000.00	790,000.00	100,000.00	28,700.00	200.00
Elementary Bond	05/29/2013	06/30/2033	7,720,000.00	3,160,000.00	400,000.00	114,800.00	200.00
High School Bond	06/24/2014	06/30/2033	1,430,000.00	618,000.00	76,000.00	27,768.76	200.00
Elementary Bond	06/24/2014	06/30/2033	5,720,000.00	2,472,000.00	304,000.00	111,075.00	200.00
Elementary Bond	06/18/2025	06/30/2040	1,116,500.00	1,066,450.00	50,050.00	57,840.90	200.00
High School Bond	06/18/2025	06/30/2040	1,783,500.00	1,703,550.00	79,950.00	92,395.21	200.00
Total Bond Requirements							1,443,779.87

Total Debt Service Requirements	0002	1,443,779.87

Budget Report
FY 2026

53 Valley

Submit ID: 0926-28278023

0926 Glasgow K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	192,700.00

Budget Uses

Expenditure Budget		0002	192,700.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	20,814.59
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	20,814.59
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.41
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	134,573.27
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	37,311.73	
District Tax Levy		1110	37,311.73
District Mills		999	2.72
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.72
Total Estimated Revenues to Fund Adopted Budget		0004	192,700.00

Budget Report
FY 2026

11 Dawson

0206 Glendive Elem

Submit ID: 0206-18057847

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 792	N/A	14,720,485

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Jackie Stinnett

(Signature) (Date)

Chairperson, School Trustees: Mike Ziegler

(Signature) (Date)

County Superintendent: Deanne Smith

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

11 Dawson

0206 Glendive Elem

Submit ID: 0206-18057847

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	7,012,932.86	148,000.00	10%	2.11%	61.65	5,083,461.68	1,929,409.53	131.07
10 Transportation	1,000,000.00	200,000.00	20%	20.00%	412,154.58	112,214.95	475,630.47	32.31
11 Bus Depreciation Reserve	180,356.95	0.00	N/A	0.00%	180,356.95	0.00	0.00	0.00
13 Tuition	225,000.00		N/A		141,776.18	0.00	83,223.82	5.65
14 Retirement	1,500,000.00	300,000.00	20%	20.00%	360,168.15	1,139,831.85		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	63,805.36	0.00	N/A	0.00%	39,131.91	4,673.45	20,000.00	1.36
29 Flexibility	31,635.31	0.00	N/A	0.00%	20,411.30	11,224.01	0.00	0.00
61 Building Reserve	848,876.31	0.00	N/A	0.00%	316,376.31	106,000.00	426,500.00	28.97
Total of All Funds	10,862,606.79	648,000.00			1,470,437.03	6,457,405.94	2,934,763.82	199.36

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

Budget Report
FY 2026

11 Dawson

0206 Glendive Elem

Submit ID: 0206-18057847

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	GLENDIVE K-6	628 *
M1	GLENDIVE 7-8	164 *

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

A.	Direct State Aid	(I-A)	2,514,451.17
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	523,241.86
D.	At Risk Student	(I-D)	26,448.24
E.	Indian Education For All	(I-E)	20,093.04
F.	American Indian Achievement Gap	(I-F)	7,470.00
G.	Data For Achievement	(I-G)	19,237.68
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	249,076.84
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	70,156.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	805
B.	BASE Budget Limit	(II-B)	5,140,342.08
C.	Maximum Budget Limit	(II-C)	6,413,215.72
D.	Over-BASE Levy As Submitted on Budget	(II-D)	1,562,685.19
E.	Adopted Budget	(II-E)	6,703,027.27

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	5,445,334.72
H.	Maximum Budget Limit	(II-H)	6,719,814.90
I.	Highest Budget Without a Vote	(II-I)	7,012,932.86
J.	Highest Budget	(II-J)	7,012,932.86
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	7,012,932.86

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

A.	Operating Reserve (961)	(III-A)		148,000.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		61.65
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	61.65	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		148,061.65

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		7,012,932.86
1.	BASE Budget Limit	(V-A1)	5,445,334.72	
2.	Over-BASE Budget	(V-A2)	1,567,598.14	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		2,514,451.17
1.	Direct State Aid Paid By State	(V-B1)	2,514,451.17	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		523,241.86
D.	At Risk Student	(V-D)		26,448.24
E.	Indian Education For All	(V-E)		20,093.04
F.	American Indian Achievement Gap	(V-F)		7,470.00
G.	Data For Achievement	(V-G)		19,237.68
H.	Special Education Allowable Cost Payment	(V-H)		249,076.84
I.	Remaining Fund Balance Available	(V-I)		61.65
J.	Non-Levy Revenue and Funding Sources	(V-J)		42,505.09
1.	Actual Non-Levy Revenue	(V-J1)	12,377.58	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	30,127.51	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		2,042,749.15
1.	State - Guaranteed Tax Base Aid	(V-L1)	1,680,937.76	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	361,811.39	
M.	**Subtotal of BASE Budget Revenue	(V-M)		5,445,334.72

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		1,567,598.14
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,567,598.14

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		24.58
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		106.49
	1. District Property Tax Levy Mills	(V-U1)	106.49	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		131.07

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
11 Dawson

0206 Glendive Elem

Submit ID: 0206-18057847

01 General Fund

Adopted Budget	0001	7,012,932.86

Budget Uses

Expenditure Budget	0002	7,012,932.86
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	61.65
Direct State Aid	3110	2,514,451.17
Quality Educator	3111	523,241.86
At Risk Student	3112	26,448.24
Indian Education For All	3113	20,093.04
American Indian Achievement Gap	3114	7,470.00
State Special Education Allowable Cost Payment to Districts	3115	249,076.84
Data For Achievement	3116	19,237.68
State - Guaranteed Tax Base Aid	3120	1,680,937.76

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	12,377.58
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	30,127.51
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	361,811.39		
Over-BASE Levy	1110(c)	1,567,598.14		
District Tax Levy			1110	1,929,409.53
Total Estimated Revenues to Fund Adopted Budget			0004	7,012,932.86
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	1,000,000.00

Budget Uses

Expenditure Budget	0002	1,000,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	102,013.59
Contingency	0006	10,201.36
Over-Schedule	0011	887,785.05
Fund Balance for Budget	TFS48	612,154.58
Operating Reserve	0961	200,000.00
Unreserved Fund Balance Reappropriated	0970	412,154.58

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	28,053.73
State - On-Schedule Transportation Reimbursement	3210	84,161.22
District Tax Levy	1110	475,630.47
District Mills	999	32.31
Total Estimated Revenues to Fund Adopted Budget	0004	1,000,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	180,356.95

Budget Uses

Expenditure Budget	0002	180,356.95
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	180,356.95
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	180,356.95
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	180,356.95

Budget Report
FY 2026

11 Dawson

0206 Glendive Elem

Submit ID: 0206-18057847

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2023 BLUEBIRD ALL AMERICAN	2023	117,150.00	0.00	23,430.00	0.00
2023 BLUEBIRD VISION	2023	106,150.00	0.00	21,230.00	0.00
2019 Blue Bird #352329	2018	96,000.00	19,200.00	19,200.00	0.00
2006 CHEV MIRCORBIRD #2334 (FORSYTH)	2014	25,000.00	22,621.71	5,000.00	0.00
2013 CHEV MICROBIRD W/LIFT #1823	2014	48,000.00	19,200.00	9,600.00	0.00
2014 Blue Bird #04936	2014	90,400.00	18,080.00	18,080.00	0.00
2011 THOMAS 72 PASS	2012	79,552.00	45,619.49	15,910.40	0.00
2009 International 72 Pass Yellow Bus	2009	84,460.00	70,941.60	16,892.00	0.00
2009 International 72 Pass Yellow Bus	2008	84,460.00	84,460.00	16,892.00	0.00
2008 Thomas #89028	2006	63,535.00	76,242.00	12,707.00	0.00
2005 Bluebird 72 PASS #5131	2005	68,823.00	103,234.50	N/A	NA
2005 Bluebird 72 PASS #5132	2005	68,823.00	103,234.50	N/A	NA
2003 24 Pass. 4X4 Chev Bluebird - IGBJG31F421215449	2003	42,036.00	63,054.00	N/A	NA
2001 BUS #2 2002 72 PASS AMER #6332	2001	48,300.00	72,450.00	N/A	NA
1996 CHEV. 16 #1735	1996	33,930.00	50,895.00	N/A	NA
M120 Radio 1	1995	467.00	700.50	N/A	NA
M120 Radio 2	1995	467.00	700.50	N/A	NA
M120 Radio 3	1995	467.00	700.50	N/A	NA
M120 Radio 4	1995	467.00	700.50	N/A	NA
M120 Radio 5	1995	467.00	700.50	N/A	NA
Total					0.00

13 Tuition Fund

Adopted Budget	0001	225,000.00

Budget Uses

Expenditure Budget	0002	225,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	141,776.18
Unreserved Fund Balance Reappropriated	0970	141,776.18

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	83,223.82
District Mills	999	5.65
Total Estimated Revenues to Fund Adopted Budget	0004	225,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	1,500,000.00

Budget Uses

Expenditure Budget	0002	1,500,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	660,168.15
Operating Reserve	0961	300,000.00
Unreserved Fund Balance Reappropriated	0970	360,168.15

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	1,139,831.85
Total Estimated Revenues to Fund Adopted Budget	0004	1,500,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	63,805.36

Budget Uses

Expenditure Budget	0002	63,805.36
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	39,131.91
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	39,131.91
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	4,673.45
District Tax Levy	1110	20,000.00
District Mills	999	1.36
Total Estimated Revenues to Fund Adopted Budget	0004	63,805.36
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

11 Dawson

0206 Glendive Elem

Submit ID: 0206-18057847

29 Flexibility Fund

Adopted Budget	0001	31,635.31

Budget Uses

Expenditure Budget	0002	31,635.31
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	20,411.30
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	20,411.30

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	11,224.01
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	31,635.31
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

11 Dawson

0206 Glendive Elem

Submit ID: 0206-18057847

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

11 Dawson

0206 Glendive Elem

Submit ID: 0206-18057847

61 Building Reserve Fund

Adopted Budget	0001	848,876.31

Budget Uses

Expenditure Budget	0002	848,876.31
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	316,376.31
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	316,376.31
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds			1123	0.00
BR Permissive Revenues - Coal Gross Proceeds			1125	0.00
Tax Title and Property Sales			1130	0.00
BR Permissive Revenues - Tax Title and Property Sales			1131	0.00
Interest Earnings			1510	0.00
BR Permissive Revenues - Interest Earnings			1511	0.00
Other Revenue from Local Sources			1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources			1901	0.00
State - School Major Maintenance Aid (SMMA)			3283	106,000.00
State - Payment in Lieu of Taxes - FWP			3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP			3303	0.00
Montana Oil and Gas Tax			3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax			3461	0.00
Other Revenue			9100	0.00
BR Permissive Revenues - Other Revenue			9101	0.00
Residual Equity Transfers In			9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)				No
Building Reserve Voted Levy	1110(a)	400,000.00		
Building Reserve Permissive Levy	1110(b)	26,500.00		
District Tax Levy			1110	426,500.00
District Mills			999	28.97
Building Reserve Voted Mills			0134	27.17
Building Reserve Permissive Mills			0135	1.80
Total Estimated Revenues to Fund Adopted Budget			0004	848,876.31

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
08/08/2023	2,000,000.00	5	612	800,000.00	400,000.00	400,000.00
Total						400,000.00

Budget Report
FY 2026

50 Teton

0896 Golden Ridge Elem

Submit ID: 0896-83052609

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 21	N/A	773,949

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Sarah Saville

(Signature) (Date)

Chairperson, School Trustees: Julie Taylor

(Signature) (Date)

County Superintendent: Brook Durocher

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

50 Teton

Submit ID: 0896-83052609

0896 Golden Ridge Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	211,912.66	21,281.94	10%	10.04%	5,450.34	176,693.80	29,768.52	38.46
10 Transportation	15,000.00	3,000.00	20%	20.00%	2,648.56	3,765.19	8,586.25	11.09
11 Bus Depreciation Reserve	15,265.33	0.00	N/A	0.00%	8,319.53	0.00	6,945.80	8.97
13 Tuition	10,000.00		N/A		4,950.86	0.00	5,049.14	6.52
14 Retirement	30,000.00	6,000.00	20%	20.00%	6,376.13	23,623.87		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,509.45	0.00	N/A	0.00%	1,343.27	166.18	0.00	0.00
29 Flexibility	24,378.07	0.00	N/A	0.00%	24,378.07	0.00	0.00	0.00
61 Building Reserve	140,987.76	0.00	N/A	0.00%	102,290.31	30,957.96	7,739.49	10.00
Total of All Funds	449,053.27	30,281.94			155,757.07	235,207.00	58,089.20	75.04

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

Budget Report
FY 2026

50 Teton

Submit ID: 0896-83052609

0896 Golden Ridge Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 GOLDEN RIDGE K-6 21 *

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

A.	Direct State Aid	(I-A)	88,106.38
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	30,264.00
D.	At Risk Student	(I-D)	3,410.46
E.	Indian Education For All	(I-E)	0.00
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	510.09
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,145.20
I.	State Special Education Related-Services Payment To Coop	(I-I)	381.71
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	3,300.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	34
B.	BASE Budget Limit	(II-B)	240,399.57
C.	Maximum Budget Limit	(II-C)	295,785.82
D.	Over-BASE Levy As Submitted on Budget	(II-D)	18,287.35
E.	Adopted Budget	(II-E)	258,686.92

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	193,625.31
H.	Maximum Budget Limit	(II-H)	234,711.34
I.	Highest Budget Without a Vote	(II-I)	211,912.66
J.	Highest Budget	(II-J)	275,049.66
K.	Highest Voted Amount	(II-K)	63,137.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	211,912.66

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

A.	Operating Reserve (961)	(III-A)		21,191.27
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		90.67
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	90.67	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		5,450.34
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	5,450.34	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		26,732.28

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		211,912.66
	1. BASE Budget Limit	(V-A1)	193,625.31	
	2. Over-BASE Budget	(V-A2)	18,287.35	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		88,106.38
	1. Direct State Aid Paid By State	(V-B1)	88,106.38	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		30,264.00
D.	At Risk Student	(V-D)		3,410.46
E.	Indian Education For All	(V-E)		0.00
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		510.09
H.	Special Education Allowable Cost Payment	(V-H)		1,145.20
I.	Remaining Fund Balance Available	(V-I)		5,450.34
J.	Non-Levy Revenue and Funding Sources	(V-J)		4,318.67
	1. Actual Non-Levy Revenue	(V-J1)	4,318.67	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		60,420.17
	1. State - Guaranteed Tax Base Aid	(V-L1)	48,939.00	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	11,481.17	
M.	**Subtotal of BASE Budget Revenue	(V-M)		193,625.31

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		18,287.35
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		18,287.35

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		14.83
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		23.63
	1. District Property Tax Levy Mills	(V-U1)	23.63	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		38.46

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
50 Teton

0896 Golden Ridge Elem

Submit ID: 0896-83052609

01 General Fund

Adopted Budget	0001	211,912.66

Budget Uses

Expenditure Budget	0002	211,912.66
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	5,450.34
Direct State Aid	3110	88,106.38
Quality Educator	3111	30,264.00
At Risk Student	3112	3,410.46
Indian Education For All	3113	0.00
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	1,145.20
Data For Achievement	3116	510.09
State - Guaranteed Tax Base Aid	3120	48,939.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	4,318.67
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	11,481.17		
Over-BASE Levy	1110(c)	18,287.35		
District Tax Levy			1110	29,768.52
Total Estimated Revenues to Fund Adopted Budget			0004	211,912.66
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	15,000.00

Budget Uses

Expenditure Budget	0002	15,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	3,422.90
Contingency	0006	342.29
Over-Schedule	0011	11,234.81
Fund Balance for Budget	TFS48	5,648.56
Operating Reserve	0961	3,000.00
Unreserved Fund Balance Reappropriated	0970	2,648.56

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	941.29
State - On-Schedule Transportation Reimbursement	3210	2,823.90
District Tax Levy	1110	8,586.25
District Mills	999	11.09
Total Estimated Revenues to Fund Adopted Budget	0004	15,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	15,265.33

Budget Uses

Expenditure Budget	0002	15,265.33
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	8,319.53
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	8,319.53
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	6,945.80
District Mills	999	8.97
Total Estimated Revenues to Fund Adopted Budget	0004	15,265.33

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2021 Ford Expedition Max	2024	34,729.00	6,945.80	6,945.80	6,945.80
Total					6,945.80

Budget Report
FY 2026
50 Teton

0896 Golden Ridge Elem

Submit ID: 0896-83052609

13 Tuition Fund

Adopted Budget	0001	10,000.00

Budget Uses

Expenditure Budget	0002	10,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,950.86
Unreserved Fund Balance Reappropriated	0970	4,950.86

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	5,049.14
District Mills	999	6.52
Total Estimated Revenues to Fund Adopted Budget	0004	10,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
50 Teton

0896 Golden Ridge Elem

Submit ID: 0896-83052609

14 Retirement Fund

Adopted Budget	0001	30,000.00

Budget Uses

Expenditure Budget	0002	30,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	12,376.13
Operating Reserve	0961	6,000.00
Unreserved Fund Balance Reappropriated	0970	6,376.13

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	23,623.87
Total Estimated Revenues to Fund Adopted Budget	0004	30,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

50 Teton

0896 Golden Ridge Elem

Submit ID: 0896-83052609

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
50 Teton

Submit ID: 0896-83052609

0896 Golden Ridge Elem

28 Technology Fund

Adopted Budget	0001	1,509.45

Budget Uses

Expenditure Budget	0002	1,509.45
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,343.27
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,343.27
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	166.18
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,509.45
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
50 Teton

Submit ID: 0896-83052609

0896 Golden Ridge Elem

29 Flexibility Fund

Adopted Budget	0001	24,378.07

Budget Uses

Expenditure Budget	0002	24,378.07
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	24,378.07
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	24,378.07

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	24,378.07
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
50 Teton

Submit ID: 0896-83052609

0896 Golden Ridge Elem

61 Building Reserve Fund

Adopted Budget		0001	140,987.76

Budget Uses

Expenditure Budget		0002	140,987.76
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	102,290.31
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	102,290.31
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	30,957.96
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	7,739.49	
District Tax Levy		1110	7,739.49
District Mills		999	10.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	10.00
Total Estimated Revenues to Fund Adopted Budget		0004	140,987.76

Budget Report
FY 2026

01 Beaverhead

0003 Grant Elem

Submit ID: 0003-84445509

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 6	N/A	1,682,125

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Michelle Hughes

(Signature) (Date)

Chairperson, School Trustees: Daniel Melle

(Signature) (Date)

County Superintendent: Mike Miller

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

01 Beaverhead

0003 Grant Elem

Submit ID: 0003-84445509

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	97,367.46	14,749.03	10%	15.15%	0.00	54,585.03	42,782.43	25.44
10 Transportation	6,340.95	1,268.19	20%	20.00%	1,949.10	4,391.85	0.00	0.00
11 Bus Depreciation Reserve	120,739.38	0.00	N/A	0.00%	120,739.38	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	13,800.00	2,760.00	20%	20.00%	30.21	13,769.79		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	123.64	0.00	N/A	0.00%	46.95	76.69	0.00	0.00
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	0.72	0.00	N/A	0.00%	0.72	0.00	0.00	0.00
Total of All Funds	238,372.15	18,777.22			122,766.36	72,823.36	42,782.43	25.44

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

Budget Report
FY 2026

01 Beaverhead

0003 Grant Elem

Submit ID: 0003-84445509

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 GRANT K-8 6 *

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

A.	Direct State Aid	(I-A)	44,568.14
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	7,566.00
D.	At Risk Student	(I-D)	320.68
E.	Indian Education For All	(I-E)	0.00
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	145.74
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,044.27
I.	State Special Education Related-Services Payment To Coop	(I-I)	272.65
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	7
B.	BASE Budget Limit	(II-B)	88,529.58
C.	Maximum Budget Limit	(II-C)	109,669.97
D.	Over-BASE Levy As Submitted on Budget	(II-D)	8,000.00
E.	Adopted Budget	(II-E)	96,529.58

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	89,367.46
H.	Maximum Budget Limit	(II-H)	110,098.61
I.	Highest Budget Without a Vote	(II-I)	97,367.46
J.	Highest Budget	(II-J)	110,098.61
K.	Highest Voted Amount	(II-K)	12,731.15
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	97,367.46

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

A.	Operating Reserve (961)	(III-A)		10,000.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		4,749.03
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	4,749.03	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		14,749.03

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		97,367.46
	1. BASE Budget Limit	(V-A1)	89,367.46	
	2. Over-BASE Budget	(V-A2)	8,000.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		44,568.14
	1. Direct State Aid Paid By State	(V-B1)	44,568.14	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		7,566.00
D.	At Risk Student	(V-D)		320.68
E.	Indian Education For All	(V-E)		0.00
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		145.74
H.	Special Education Allowable Cost Payment	(V-H)		1,044.27
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		940.20
	1. Actual Non-Levy Revenue	(V-J1)	940.20	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		34,782.43
	1. State - Guaranteed Tax Base Aid	(V-L1)	0.00	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	34,782.43	
M.	**Subtotal of BASE Budget Revenue	(V-M)		89,367.46

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		8,000.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		8,000.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		20.68
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		4.76
	1. District Property Tax Levy Mills	(V-U1)	4.76	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		25.44

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

01 Beaverhead

0003 Grant Elem

Submit ID: 0003-84445509

01 General Fund

Adopted Budget	0001	97,367.46

Budget Uses

Expenditure Budget	0002	97,367.46
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	44,568.14
Quality Educator	3111	7,566.00
At Risk Student	3112	320.68
Indian Education For All	3113	0.00
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	1,044.27
Data For Achievement	3116	145.74
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	819.06
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	121.14
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	34,782.43		
Over-BASE Levy	1110(c)	8,000.00		
District Tax Levy			1110	42,782.43
Total Estimated Revenues to Fund Adopted Budget			0004	97,367.46
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	6,340.95

Budget Uses

Expenditure Budget	0002	6,340.95
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	5,764.50
Contingency	0006	576.45
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	3,217.29
Operating Reserve	0961	1,268.19
Unreserved Fund Balance Reappropriated	0970	1,949.10

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	4,391.85
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,340.95
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	120,739.38

Budget Uses

Expenditure Budget	0002	120,739.38
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	120,739.38
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	120,739.38
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	120,739.38

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

01 Beaverhead

0003 Grant Elem

Submit ID: 0003-84445509

14 Retirement Fund

Adopted Budget	0001	13,800.00

Budget Uses

Expenditure Budget	0002	13,800.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,790.21
Operating Reserve	0961	2,760.00
Unreserved Fund Balance Reappropriated	0970	30.21

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	13,769.79
Total Estimated Revenues to Fund Adopted Budget	0004	13,800.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

01 Beaverhead

0003 Grant Elem

Submit ID: 0003-84445509

28 Technology Fund

Adopted Budget	0001	123.64

Budget Uses

Expenditure Budget	0002	123.64
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	46.95
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	46.95
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	76.69
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	123.64
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget	0001	0.72

Budget Uses

Expenditure Budget	0002	0.72
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.72
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.72
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.72

Budget Report
FY 2026

14 Fergus

0268 Grass Range Elem

Submit ID: 0268-15410338

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 58	N/A	2,674,255

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Jamie Goss

(Signature) (Date)

Chairperson, School Trustees: LJ Olson

(Signature) (Date)

County Superintendent: Rhonda Long

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

14 Fergus

0268 Grass Range Elem

Submit ID: 0268-15410338

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	701,978.57	147,988.50	10%	21.08%	7,803.76	476,250.13	217,924.68	81.50
10 Transportation	135,000.00	27,000.00	20%	20.00%	64,681.44	42,863.39	27,455.17	10.27
11 Bus Depreciation Reserve	285,739.29	0.00	N/A	0.00%	261,379.69	0.00	24,359.60	9.11
13 Tuition	6,977.00		N/A		0.00	0.00	6,977.00	2.61
14 Retirement	97,000.00	19,400.00	20%	20.00%	11,060.76	85,939.24		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	34,311.50	0.00	N/A	0.00%	33,846.48	465.02	0.00	0.00
29 Flexibility	3,354.63	0.00	N/A	0.00%	1,505.00	1,849.63	0.00	0.00
61 Building Reserve	290,286.19	0.00	N/A	0.00%	232,656.19	37,704.00	19,926.00	7.45
Total of All Funds	1,554,647.18	194,388.50			612,933.32	645,071.41	296,642.45	110.94

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

Budget Report
FY 2026

14 Fergus

Submit ID: 0268-15410338

0268 Grass Range Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	GRASS RANGE K-6	47 *
M1	GRASS RANGE 7-8	11 *

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

A.	Direct State Aid	(I-A)	258,702.73
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	59,113.16
D.	At Risk Student	(I-D)	2,537.83
E.	Indian Education For All	(I-E)	1,471.46
F.	American Indian Achievement Gap	(I-F)	498.00
G.	Data For Achievement	(I-G)	1,408.82
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	8,998.00
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,999.15
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	6,303.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	62
B.	BASE Budget Limit	(II-B)	515,810.13
C.	Maximum Budget Limit	(II-C)	642,086.69
D.	Over-BASE Levy As Submitted on Budget	(II-D)	145,366.40
E.	Adopted Budget	(II-E)	661,176.54

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	541,828.77
H.	Maximum Budget Limit	(II-H)	665,309.54
I.	Highest Budget Without a Vote	(II-I)	694,022.81
J.	Highest Budget	(II-J)	701,978.57
K.	Highest Voted Amount	(II-K)	7,955.76
L.	Amount Approved on Ballot by Voters	(II-L)	7,955.76
M.	Adopted Budget	(II-M)	701,978.57

Budget Report
FY 2026

14 Fergus

Submit ID: 0268-15410338

0268 Grass Range Elem

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

A.	Operating Reserve (961)	(III-A)		70,197.86
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		77,790.64
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	77,790.64	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		7,803.76
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	7,803.76	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		155,792.26

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		701,978.57
	1. BASE Budget Limit	(V-A1)	541,828.77	
	2. Over-BASE Budget	(V-A2)	160,149.80	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		258,702.73
	1. Direct State Aid Paid By State	(V-B1)	258,702.73	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		59,113.16
D.	At Risk Student	(V-D)		2,537.83
E.	Indian Education For All	(V-E)		1,471.46
F.	American Indian Achievement Gap	(V-F)		498.00
G.	Data For Achievement	(V-G)		1,408.82
H.	Special Education Allowable Cost Payment	(V-H)		8,998.00
I.	Remaining Fund Balance Available	(V-I)		7,803.76
J.	Non-Levy Revenue and Funding Sources	(V-J)		7,312.30
	1. Actual Non-Levy Revenue	(V-J1)	7,312.30	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		193,982.71
	1. State - Guaranteed Tax Base Aid	(V-L1)	136,207.83	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	57,774.88	
M.	**Subtotal of BASE Budget Revenue	(V-M)		541,828.77

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		160,149.80
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		160,149.80

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		21.61
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		59.89
	1. District Property Tax Levy Mills	(V-U1)	59.89	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		81.50

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

14 Fergus

0268 Grass Range Elem

Submit ID: 0268-15410338

01 General Fund

Adopted Budget	0001	701,978.57

Budget Uses

Expenditure Budget	0002	701,978.57
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	7,803.76
Direct State Aid	3110	258,702.73
Quality Educator	3111	59,113.16
At Risk Student	3112	2,537.83
Indian Education For All	3113	1,471.46
American Indian Achievement Gap	3114	498.00
State Special Education Allowable Cost Payment to Districts	3115	8,998.00
Data For Achievement	3116	1,408.82
State - Guaranteed Tax Base Aid	3120	136,207.83

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	7,312.30
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	57,774.88		
Over-BASE Levy	1110(c)	160,149.80		
District Tax Levy			1110	217,924.68
Total Estimated Revenues to Fund Adopted Budget			0004	701,978.57
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	135,000.00

Budget Uses

Expenditure Budget	0002	121,746.59
Add To Fund Balance	0003	13,253.41

Transportation Schedule Data

On-Schedule	0005	38,966.72
Contingency	0006	3,896.67
Over-Schedule	0011	92,136.61
Fund Balance for Budget	TFS48	91,681.44
Operating Reserve	0961	27,000.00
Unreserved Fund Balance Reappropriated	0970	64,681.44

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	10,715.84
State - On-Schedule Transportation Reimbursement	3210	32,147.55
District Tax Levy	1110	27,455.17
District Mills	999	10.27
Total Estimated Revenues to Fund Adopted Budget	0004	135,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

14 Fergus

0268 Grass Range Elem

Submit ID: 0268-15410338

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	285,739.29

Budget Uses

Expenditure Budget	0002	285,739.29
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	261,379.69
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	261,379.69
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	24,359.60
District Mills	999	9.11
Total Estimated Revenues to Fund Adopted Budget	0004	285,739.29

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Bus-IC 2022-60 passenger	2022	48,802.23	29,281.35	9,760.45	0.00
Type E-Chevrolet Truck-Silverado 2017- 6 passenger	2020	15,319.00	12,255.20	3,063.80	3,063.80
Type E-Ford Expedition 2020- 8 passenger	2020	27,293.50	21,834.80	5,458.70	5,458.70
Thomas Saf T Liner HDX Diesel 2020-46 passenger	2019	79,185.50	63,348.40	15,837.10	15,837.10
Bus-Bluebird Handicap Diesel 2013-47 passenger	2012	46,000.00	69,000.00	N/A	NA
Bus-Chevrolet Express Cutaway Diesel 2009 -24 passenger	2010	24,806.50	37,209.75	N/A	NA
Bus-Chevrolet Micro Diesel 2006-30 passenger	2006	23,500.00	35,250.00	N/A	NA
Total					24,359.60

13 Tuition Fund

Adopted Budget	0001	6,977.00

Budget Uses

Expenditure Budget	0002	6,977.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	6,977.00
District Mills	999	2.61
Total Estimated Revenues to Fund Adopted Budget	0004	6,977.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	97,000.00

Budget Uses

Expenditure Budget	0002	97,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	30,460.76
Operating Reserve	0961	19,400.00
Unreserved Fund Balance Reappropriated	0970	11,060.76

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	85,939.24
Total Estimated Revenues to Fund Adopted Budget	0004	97,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	34,311.50

Budget Uses

Expenditure Budget	0002	34,311.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	33,846.48
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	33,846.48
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	465.02
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	34,311.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	3,354.63

Budget Uses

Expenditure Budget	0002	3,354.63
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,505.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,505.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	918.25
State - Advanced Opportunity Aid	3770	931.38
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,354.63
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

14 Fergus

0268 Grass Range Elem

Submit ID: 0268-15410338

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

14 Fergus

0268 Grass Range Elem

Submit ID: 0268-15410338

61 Building Reserve Fund

Adopted Budget	0001	290,286.19

Budget Uses

Expenditure Budget	0002	290,286.19
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	232,656.19
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	232,656.19
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	37,704.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	10,500.00	
Building Reserve Permissive Levy	1110(b)	9,426.00	
District Tax Levy		1110	19,926.00
District Mills		999	7.45
Building Reserve Voted Mills		0134	3.93
Building Reserve Permissive Mills		0135	3.52
Total Estimated Revenues to Fund Adopted Budget		0004	290,286.19

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/08/2018	52,500.00	10	612	36,750.00	5,250.00	5,250.00
05/07/2024	52,500.00	10	612	5,250.00	5,250.00	5,250.00
Total						10,500.00

Budget Report
FY 2026

14 Fergus

0269 Grass Range H S

Submit ID: 0269-86036483

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	28	2,826,469

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Jamie Goss

(Signature) (Date)

Chairperson, School Trustees: LJ Olson

(Signature) (Date)

County Superintendent: Rhonda Long

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

14 Fergus

0269 Grass Range H S

Submit ID: 0269-86036483

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	672,533.60	140,291.69	10%	20.86%	8,964.60	490,940.01	172,628.99	61.05
10 Transportation	135,000.00	27,000.00	20%	20.00%	80,175.84	43,153.07	11,671.09	4.13
11 Bus Depreciation Reserve	302,356.84	0.00	N/A	0.00%	268,236.79	0.00	34,120.05	12.07
13 Tuition	7,222.00		N/A		0.00	0.00	7,222.00	2.56
14 Retirement	75,000.00	15,000.00	20%	20.00%	12,727.56	62,272.44		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	29,365.15	0.00	N/A	0.00%	28,906.02	459.13	0.00	0.00
29 Flexibility	14,631.93	0.00	N/A	0.00%	8,943.55	5,688.38	0.00	0.00
61 Building Reserve	273,245.79	0.00	N/A	0.00%	219,295.79	34,760.00	19,190.00	6.78
Total of All Funds	1,509,355.31	182,291.69			627,250.15	637,273.03	244,832.13	86.59

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

Budget Report
FY 2026

14 Fergus

0269 Grass Range H S

Submit ID: 0269-86036483

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 GRASS RANGE HS 9-12 28

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

A.	Direct State Aid	(I-A)	266,898.34
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	36,415.16
D.	At Risk Student	(I-D)	2,726.79
E.	Indian Education For All	(I-E)	482.69
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	680.12
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	11,693.17
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,526.84
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	13,447.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	30
B.	BASE Budget Limit	(II-B)	518,632.72
C.	Maximum Budget Limit	(II-C)	647,773.26
D.	Over-BASE Levy As Submitted on Budget	(II-D)	128,612.66
E.	Adopted Budget	(II-E)	647,245.39

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	534,956.33
H.	Maximum Budget Limit	(II-H)	662,835.78
I.	Highest Budget Without a Vote	(II-I)	663,569.00
J.	Highest Budget	(II-J)	672,533.60
K.	Highest Voted Amount	(II-K)	8,964.60
L.	Amount Approved on Ballot by Voters	(II-L)	8,964.60
M.	Adopted Budget	(II-M)	672,533.60

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

A.	Operating Reserve (961)	(III-A)		67,253.36
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		73,038.33
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	73,038.33	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		8,964.60
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	8,964.60	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		149,256.29

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		672,533.60
	1. BASE Budget Limit	(V-A1)	534,956.33	
	2. Over-BASE Budget	(V-A2)	137,577.27	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		266,898.34
	1. Direct State Aid Paid By State	(V-B1)	266,898.34	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		36,415.16
D.	At Risk Student	(V-D)		2,726.79
E.	Indian Education For All	(V-E)		482.69
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		680.12
H.	Special Education Allowable Cost Payment	(V-H)		11,693.17
I.	Remaining Fund Balance Available	(V-I)		8,964.60
J.	Non-Levy Revenue and Funding Sources	(V-J)		5,569.88
	1. Actual Non-Levy Revenue	(V-J1)	5,569.88	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		201,525.58
	1. State - Guaranteed Tax Base Aid	(V-L1)	166,473.86	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	35,051.72	
M.	**Subtotal of BASE Budget Revenue	(V-M)		534,956.33

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		137,577.27
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		137,577.27

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		12.38
U.	Over-BASE Mills	(V-U)		48.67
	1. District Property Tax Levy Mills	(V-U1)	48.67	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		61.05

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

14 Fergus

0269 Grass Range H S

Submit ID: 0269-86036483

01 General Fund

Adopted Budget	0001	672,533.60

Budget Uses

Expenditure Budget	0002	672,533.60
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	8,964.60
Direct State Aid	3110	266,898.34
Quality Educator	3111	36,415.16
At Risk Student	3112	2,726.79
Indian Education For All	3113	482.69
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	11,693.17
Data For Achievement	3116	680.12
State - Guaranteed Tax Base Aid	3120	166,473.86

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	5,569.88
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	35,051.72		
Over-BASE Levy	1110(c)	137,577.27		
District Tax Levy			1110	172,628.99
Total Estimated Revenues to Fund Adopted Budget			0004	672,533.60
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	135,000.00

Budget Uses

Expenditure Budget	0002	122,292.15
Add To Fund Balance	0003	12,707.85

Transportation Schedule Data

On-Schedule	0005	39,230.06
Contingency	0006	3,923.01
Over-Schedule	0011	91,846.93
Fund Balance for Budget	TFS48	107,175.84
Operating Reserve	0961	27,000.00
Unreserved Fund Balance Reappropriated	0970	80,175.84

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	10,788.26
State - On-Schedule Transportation Reimbursement	3210	32,364.81
District Tax Levy	1110	11,671.09
District Mills	999	4.13
Total Estimated Revenues to Fund Adopted Budget	0004	135,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

14 Fergus

0269 Grass Range H S

Submit ID: 0269-86036483

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	302,356.84

Budget Uses

Expenditure Budget	0002	302,356.84
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	268,236.79
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	268,236.79
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	34,120.05
District Mills	999	12.07
Total Estimated Revenues to Fund Adopted Budget	0004	302,356.84

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Bus-IC 2022- 60 passenger	2022	48,802.23	29,281.35	9,760.45	9,760.45
Type E-Chevrolet Truck-Silverado 2017- 6 passenger	2020	15,319.00	15,319.00	3,063.80	3,063.80
Type E-Ford Expedition 2020- 8 passenger	2020	27,293.50	27,293.50	5,458.70	5,458.70
Thomas Saf T Liner HDX Diesel 2020-46 passenger	2019	79,185.50	63,348.40	15,837.10	15,837.10
Bus-Bluebird Handicap Diesel 2013-47 passenger	2012	46,000.00	69,000.00	N/A	NA
Bus-Chevrolet Express Cutaway Diesel 2009 -24 passenger	2010	24,806.50	37,209.75	N/A	NA
Bus-Chevrolet Micro Diesel 2006-30 passenger	2006	23,500.00	35,250.00	N/A	NA
Total					34,120.05

Budget Report
FY 2026

14 Fergus

0269 Grass Range H S

Submit ID: 0269-86036483

13 Tuition Fund

Adopted Budget	0001	7,222.00

Budget Uses

Expenditure Budget	0002	7,222.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	7,222.00
District Mills	999	2.56
Total Estimated Revenues to Fund Adopted Budget	0004	7,222.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

14 Fergus

0269 Grass Range H S

Submit ID: 0269-86036483

14 Retirement Fund

Adopted Budget	0001	75,000.00

Budget Uses

Expenditure Budget	0002	75,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	27,727.56
Operating Reserve	0961	15,000.00
Unreserved Fund Balance Reappropriated	0970	12,727.56

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	62,272.44
Total Estimated Revenues to Fund Adopted Budget	0004	75,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	29,365.15

Budget Uses

Expenditure Budget	0002	29,365.15
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	28,906.02
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	28,906.02
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	459.13
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	29,365.15
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

14 Fergus

0269 Grass Range H S

Submit ID: 0269-86036483

29 Flexibility Fund

Adopted Budget	0001	14,631.93

Budget Uses

Expenditure Budget	0002	14,631.93
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,943.55
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	8,943.55

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	918.25
State - Advanced Opportunity Aid	3770	4,770.13
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	14,631.93
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

14 Fergus

0269 Grass Range H S

Submit ID: 0269-86036483

61 Building Reserve Fund

Adopted Budget	0001	273,245.79

Budget Uses

Expenditure Budget	0002	273,245.79
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	219,295.79
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	219,295.79
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	34,760.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	10,500.00	
Building Reserve Permissive Levy	1110(b)	8,690.00	
District Tax Levy		1110	19,190.00
District Mills		999	6.78
Building Reserve Voted Mills		0134	3.71
Building Reserve Permissive Mills		0135	3.07
Total Estimated Revenues to Fund Adopted Budget		0004	273,245.79

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/08/2018	52,500.00	10	612	36,750.00	5,250.00	5,250.00
05/03/2023	52,500.00	10	612	10,500.00	5,250.00	5,250.00
Total						10,500.00

Budget Report
FY 2026

07 Cascade

0098 Great Falls Elem

Submit ID: 0098-96726446

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 7,376	N/A	158,937,090

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Luke Diekhans

(Signature) (Date)

Chairperson, School Trustees: Gordon Johnson

(Signature) (Date)

County Superintendent: Diane Heikkila

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026
07 Cascade
0098 Great Falls Elem

Submit ID: 0098-96726446

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	57,800,673.08	5,987,323.73	10%	10.36%	0.00	43,803,262.04	13,997,411.04	88.08
10 Transportation	3,999,987.00	799,997.40	20%	20.00%	1,282,383.77	990,802.88	1,726,800.35	10.86
11 Bus Depreciation Reserve	74,786.07	0.00	N/A	0.00%	64,612.07	0.00	10,174.00	0.06
13 Tuition	3,535,168.59		N/A		0.00	291,934.77	3,243,233.82	20.41
14 Retirement	8,673,165.49	1,520,147.25	20%	17.53%	0.00	8,673,165.49		
17 Adult Education	565,880.00	0.00	35%	0.00%	376,584.15	0.00	189,295.85	1.19
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	398,010.33	0.00	N/A	0.00%	206,975.15	41,035.18	150,000.00	0.94
29 Flexibility	911,910.67	0.00	N/A	0.00%	821,593.00	90,317.67	0.00	0.00
61 Building Reserve	4,016,872.92	0.00	N/A	0.00%	3,144,387.92	609,138.90	263,346.10	1.66
Total of All Funds	79,976,454.15	8,307,468.38			5,896,536.06	54,499,656.93	19,580,261.16	123.20

50 Debt Service Tax Jurisdiction								
S17-0098	3,461,643.76	0.00	20-9-438	0.00%	1,406,075.74	0.00	2,055,568.02	12.93

Budget Report
FY 2026

07 Cascade

0098 Great Falls Elem

Submit ID: 0098-96726446

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	GREAT FALLS K-6	5,512 *
E2	CORE CHARTER K-6	316 *
M1	GREAT FALLS 7-8	1,548 *

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

A.	Direct State Aid	(I-A)	22,482,290.73
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	4,244,344.42
D.	At Risk Student	(I-D)	420,732.65
E.	Indian Education For All	(I-E)	187,129.12
F.	American Indian Achievement Gap	(I-F)	294,567.00
G.	Data For Achievement	(I-G)	179,163.04
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,607,141.71
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	568,552.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	7,239
B.	BASE Budget Limit	(II-B)	44,374,166.02
C.	Maximum Budget Limit	(II-C)	55,250,006.13
D.	Over-BASE Levy As Submitted on Budget	(II-D)	9,987,976.54
E.	Adopted Budget	(II-E)	54,382,502.06

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	47,812,696.54
H.	Maximum Budget Limit	(II-H)	59,042,098.65
I.	Highest Budget Without a Vote	(II-I)	57,800,673.08
J.	Highest Budget	(II-J)	59,042,098.65
K.	Highest Voted Amount	(II-K)	1,241,425.57
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	57,800,673.08

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

A.	Operating Reserve (961)	(III-A)		5,780,067.31
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		207,256.42
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	207,256.42	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		5,987,323.73

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		57,800,673.08
	1. BASE Budget Limit	(V-A1)	47,812,696.54	
	2. Over-BASE Budget	(V-A2)	9,987,976.54	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		22,482,290.73
	1. Direct State Aid Paid By State	(V-B1)	22,482,290.73	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		4,244,344.42
D.	At Risk Student	(V-D)		420,732.65
E.	Indian Education For All	(V-E)		187,129.12
F.	American Indian Achievement Gap	(V-F)		294,567.00
G.	Data For Achievement	(V-G)		179,163.04
H.	Special Education Allowable Cost Payment	(V-H)		1,607,141.71
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		37,640.89
	1. Actual Non-Levy Revenue	(V-J1)	37,640.89	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		18,359,686.98
	1. State - Guaranteed Tax Base Aid	(V-L1)	14,350,252.48	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	4,009,434.50	
M.	**Subtotal of BASE Budget Revenue	(V-M)		47,812,696.54

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		9,987,976.54
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		9,987,976.54

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		25.24
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		62.84
	1. District Property Tax Levy Mills	(V-U1)	62.84	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		88.08

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
07 Cascade

0098 Great Falls Elem

Submit ID: 0098-96726446

01 General Fund

Adopted Budget	0001	57,800,673.08

Budget Uses

Expenditure Budget	0002	57,800,673.08
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	22,482,290.73
Quality Educator	3111	4,244,344.42
At Risk Student	3112	420,732.65
Indian Education For All	3113	187,129.12
American Indian Achievement Gap	3114	294,567.00
State Special Education Allowable Cost Payment to Districts	3115	1,607,141.71
Data For Achievement	3116	179,163.04
State - Guaranteed Tax Base Aid	3120	14,350,252.48

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	37,640.89
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	4,009,434.50		
Over-BASE Levy	1110(c)	9,987,976.54		
District Tax Levy			1110	13,997,411.04
Total Estimated Revenues to Fund Adopted Budget			0004	57,800,673.08
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	3,999,987.00

Budget Uses

Expenditure Budget	0002	3,999,987.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	900,729.90
Contingency	0006	90,072.99
Over-Schedule	0011	3,009,184.11
Fund Balance for Budget	TFS48	2,082,381.17
Operating Reserve	0961	799,997.40
Unreserved Fund Balance Reappropriated	0970	1,282,383.77

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	247,700.72
State - On-Schedule Transportation Reimbursement	3210	743,102.16
District Tax Levy	1110	1,726,800.35
District Mills	999	10.86
Total Estimated Revenues to Fund Adopted Budget	0004	3,999,987.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	74,786.07

Budget Uses

Expenditure Budget	0002	74,786.07
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	64,612.07
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	64,612.07
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	10,174.00
District Mills	999	0.06
Total Estimated Revenues to Fund Adopted Budget	0004	74,786.07

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2021 Sienna LE 3.5 L AWD	2021	23,353.44	18,682.76	4,670.69	4,670.69
2020 Sienna LE 3.5 L AWD	2020	16,457.00	16,457.00	3,291.40	3,291.40
2018 Sienna LE 3.5 L AWD	2018	22,119.38	30,967.16	4,423.88	2,211.91
Total					10,174.00

Budget Report
FY 2026
07 Cascade
0098 Great Falls Elem

Submit ID: 0098-96726446

13 Tuition Fund

Adopted Budget	0001	3,535,168.59

Budget Uses

Expenditure Budget	0002	3,535,168.59
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	291,934.77
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	3,243,233.82
District Mills	999	20.41
Total Estimated Revenues to Fund Adopted Budget	0004	3,535,168.59
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	8,673,165.49

Budget Uses

Expenditure Budget	0002	8,673,165.49
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,520,147.25
Operating Reserve	0961	1,520,147.25
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	8,673,165.49
Total Estimated Revenues to Fund Adopted Budget	0004	8,673,165.49
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
07 Cascade
0098 Great Falls Elem

Submit ID: 0098-96726446

17 Adult Education Fund

Adopted Budget	0001	565,880.00

Budget Uses

Expenditure Budget	0002	565,880.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	376,584.15
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	376,584.15

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	189,295.85
District Mills	999	1.19
Total Estimated Revenues to Fund Adopted Budget	0004	565,880.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	398,010.33

Budget Uses

Expenditure Budget	0002	398,010.33
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	206,975.15
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	206,975.15
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	41,035.18
District Tax Levy	1110	150,000.00
District Mills	999	0.94
Total Estimated Revenues to Fund Adopted Budget	0004	398,010.33
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	911,910.67

Budget Uses

Expenditure Budget	0002	911,910.67
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	821,593.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	821,593.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	90,317.67
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	911,910.67
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
07 Cascade
0098 Great Falls Elem

Submit ID: 0098-96726446

50 Debt Service Fund
S17-0098

Taxable Value		158,937,090.00
Adopted Budget	0001	3,461,643.76

Budget Uses

Expenditure Budget	0002	3,461,643.76
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,406,075.74
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,406,075.74
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,055,568.02
Jurisdiction Mills	999	12.93
Total Estimated Revenues to Fund Adopted Budget	0004	3,461,643.76
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
Elementary Bond	02/21/2017	06/30/2037	34,675,000.00	23,040,000.00	1,610,000.00	1,019,050.00	500.00
Elementary Bond	03/29/2018	06/30/2038	11,235,000.00	7,855,000.00	500,000.00	331,593.76	500.00
Total Bond Requirements							3,461,643.76

Total Debt Service Requirements	0002	3,461,643.76

Budget Report
FY 2026
07 Cascade

0098 Great Falls Elem

Submit ID: 0098-96726446

61 Building Reserve Fund

Adopted Budget		0001	4,016,872.92

Budget Uses

Expenditure Budget		0002	4,016,872.92
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	3,144,387.92
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	3,144,387.92
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	609,138.90
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	263,346.10	
District Tax Levy		1110	263,346.10
District Mills		999	1.66
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.66
Total Estimated Revenues to Fund Adopted Budget		0004	4,016,872.92

Budget Report
FY 2026

07 Cascade

0099 Great Falls H S

Submit ID: 0099-44652226

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	3,077	161,764,234

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Luke Diekhans

(Signature) (Date)

Chairperson, School Trustees: Gordon Johnson

(Signature) (Date)

County Superintendent: Diane Heikkila

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026
07 Cascade
0099 Great Falls H S

Submit ID: 0099-44652226

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	27,759,109.66	2,873,358.48	10%	10.35%	0.00	21,113,646.05	6,645,463.61	41.08
10 Transportation	1,991,939.00	398,387.80	20%	20.00%	466,934.99	326,082.60	1,198,921.41	7.41
11 Bus Depreciation Reserve	45,715.74	0.00	N/A	0.00%	38,928.74	0.00	6,787.00	0.04
13 Tuition	936,575.36		N/A		0.00	157,388.36	779,187.00	4.82
14 Retirement	6,882,947.50	774,334.18	20%	11.25%	0.00	6,882,947.50		
17 Adult Education	594,845.00	0.00	35%	0.00%	507,610.67	0.00	87,234.33	0.54
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	96,876.45	0.00	N/A	0.00%	1,848.31	20,028.14	75,000.00	0.46
29 Flexibility	519,904.82	0.00	N/A	0.00%	260,484.50	259,420.32	0.00	0.00
61 Building Reserve	1,826,180.06	0.00	N/A	0.00%	1,425,905.87	260,298.56	139,975.63	0.87
Total of All Funds	40,654,093.59	4,046,080.46			2,701,713.08	29,019,811.53	8,932,568.98	55.22

50 Debt Service Tax Jurisdiction								
S17-0099	4,143,181.26	0.00	20-9-438	0.00%	870,351.94	0.00	3,272,829.32	20.23

Budget Report
FY 2026

07 Cascade

0099 Great Falls H S

Submit ID: 0099-44652226

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 GREAT FALLS HS 9-12 3,077 *

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

A.	Direct State Aid	(I-A)	11,352,251.82
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	1,692,968.16
D.	At Risk Student	(I-D)	148,870.85
E.	Indian Education For All	(I-E)	78,063.49
F.	American Indian Achievement Gap	(I-F)	106,821.00
G.	Data For Achievement	(I-G)	74,740.33
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	655,262.52
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	506,832.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	3,133
B.	BASE Budget Limit	(II-B)	22,243,723.41
C.	Maximum Budget Limit	(II-C)	27,650,878.57
D.	Over-BASE Levy As Submitted on Budget	(II-D)	4,423,049.10
E.	Adopted Budget	(II-E)	26,712,777.57

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	23,336,060.56
H.	Maximum Budget Limit	(II-H)	28,909,355.21
I.	Highest Budget Without a Vote	(II-I)	27,759,109.66
J.	Highest Budget	(II-J)	28,909,355.21
K.	Highest Voted Amount	(II-K)	1,150,245.55
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	27,759,109.66

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

A.	Operating Reserve (961)	(III-A)		2,775,910.97
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		97,447.51
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	97,447.51	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		2,873,358.48

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		27,759,109.66
	1. BASE Budget Limit	(V-A1)	23,336,060.56	
	2. Over-BASE Budget	(V-A2)	4,423,049.10	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		11,352,251.82
	1. Direct State Aid Paid By State	(V-B1)	11,352,251.82	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		1,692,968.16
D.	At Risk Student	(V-D)		148,870.85
E.	Indian Education For All	(V-E)		78,063.49
F.	American Indian Achievement Gap	(V-F)		106,821.00
G.	Data For Achievement	(V-G)		74,740.33
H.	Special Education Allowable Cost Payment	(V-H)		655,262.52
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		40,796.20
	1. Actual Non-Levy Revenue	(V-J1)	40,796.20	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		9,186,286.19
	1. State - Guaranteed Tax Base Aid	(V-L1)	6,963,871.68	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	2,222,414.51	
M.	**Subtotal of BASE Budget Revenue	(V-M)		23,336,060.56

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		4,423,049.10
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		4,423,049.10

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		13.74
U.	Over-BASE Mills	(V-U)		27.34
	1. District Property Tax Levy Mills	(V-U1)	27.34	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		41.08

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	27,759,109.66

Budget Uses

Expenditure Budget	0002	27,759,109.66
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	11,352,251.82
Quality Educator	3111	1,692,968.16
At Risk Student	3112	148,870.85
Indian Education For All	3113	78,063.49
American Indian Achievement Gap	3114	106,821.00
State Special Education Allowable Cost Payment to Districts	3115	655,262.52
Data For Achievement	3116	74,740.33
State - Guaranteed Tax Base Aid	3120	6,963,871.68

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	40,440.63
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	355.57
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	2,222,414.51		
Over-BASE Levy	1110(c)	4,423,049.10		
District Tax Levy			1110	6,645,463.61
Total Estimated Revenues to Fund Adopted Budget			0004	27,759,109.66
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	1,991,939.00

Budget Uses

Expenditure Budget	0002	1,991,939.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	296,438.74
Contingency	0006	29,643.87
Over-Schedule	0011	1,665,856.39
Fund Balance for Budget	TFS48	865,322.79
Operating Reserve	0961	398,387.80
Unreserved Fund Balance Reappropriated	0970	466,934.99

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	81,520.65
State - On-Schedule Transportation Reimbursement	3210	244,561.95
District Tax Levy	1110	1,198,921.41
District Mills	999	7.41
Total Estimated Revenues to Fund Adopted Budget	0004	1,991,939.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	45,715.74

Budget Uses

Expenditure Budget	0002	45,715.74
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	38,928.74
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	38,928.74
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	6,787.00
District Mills	999	0.04
Total Estimated Revenues to Fund Adopted Budget	0004	45,715.74

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2021 SIENNA LE 3.5L AWD	2021	12,030.56	9,624.44	2,406.11	2,406.11
2020 Sienna LE 3.5L AWD	2020	16,457.00	16,457.00	3,291.40	3,291.40
2018 SIENNA LE 3.5L AWD	2018	10,894.62	15,252.44	2,178.92	1,089.49
Total					6,787.00

13 Tuition Fund

Adopted Budget	0001	936,575.36

Budget Uses

Expenditure Budget	0002	936,575.36
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	157,388.36
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	779,187.00
District Mills	999	4.82
Total Estimated Revenues to Fund Adopted Budget	0004	936,575.36
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	6,882,947.50

Budget Uses

Expenditure Budget	0002	6,882,947.50
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	774,334.18
Operating Reserve	0961	774,334.18
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	6,882,947.50
Total Estimated Revenues to Fund Adopted Budget	0004	6,882,947.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	594,845.00

Budget Uses

Expenditure Budget	0002	594,845.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	507,610.67
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	507,610.67

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	87,234.33
District Mills	999	0.54
Total Estimated Revenues to Fund Adopted Budget	0004	594,845.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	96,876.45

Budget Uses

Expenditure Budget	0002	96,876.45
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,848.31
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,848.31
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	20,028.14
District Tax Levy	1110	75,000.00
District Mills	999	0.46
Total Estimated Revenues to Fund Adopted Budget	0004	96,876.45
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	519,904.82

Budget Uses

Expenditure Budget	0002	519,904.82
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	260,484.50
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	260,484.50

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	259,420.32
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	519,904.82
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
07 Cascade
0099 Great Falls H S

Submit ID: 0099-44652226

50 Debt Service Fund
S17-0099

Taxable Value		161,764,234.00
Adopted Budget	0001	4,143,181.26

Budget Uses

Expenditure Budget	0002	4,143,181.26
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	870,351.94
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	870,351.94
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	3,272,829.32
Jurisdiction Mills	999	20.23
Total Estimated Revenues to Fund Adopted Budget	0004	4,143,181.26
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
High School Bond	02/21/2017	06/30/2037	24,035,000.00	15,815,000.00	1,115,000.00	681,431.26	500.00
High School Bond	03/29/2018	06/30/2038	28,920,000.00	20,770,000.00	1,245,000.00	1,100,750.00	500.00
Total Bond Requirements							4,143,181.26

Total Debt Service Requirements	0002	4,143,181.26

Budget Report
FY 2026
07 Cascade
0099 Great Falls H S

Submit ID: 0099-44652226

61 Building Reserve Fund

Adopted Budget		0001	1,826,180.06

Budget Uses

Expenditure Budget		0002	1,826,180.06
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	1,425,905.87
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	1,425,905.87
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	260,298.56
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	139,975.63	
District Tax Levy		1110	139,975.63
District Mills		999	0.87
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.87
Total Estimated Revenues to Fund Adopted Budget		0004	1,826,180.06

Budget Report
FY 2026

50 Teton

0900 Greenfield Elem

Submit ID: 0900-21257754

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	89	N/A	1,810,835

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Rachelle Pearson

(Signature) (Date)

Chairperson, School Trustees: Spencer Pearson

(Signature) (Date)

County Superintendent: Brook Durocher

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026
50 Teton
0900 Greenfield Elem

Submit ID: 0900-21257754

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	852,365.16	85,236.52	10%	10.00%	713.64	764,914.61	86,736.91	47.90
10 Transportation	110,407.04	22,081.41	20%	20.00%	3,364.21	37,477.44	69,565.39	38.42
11 Bus Depreciation Reserve	163,401.07	0.00	N/A	0.00%	128,401.07	0.00	35,000.00	19.33
13 Tuition	23,963.52		N/A		0.00	0.00	23,963.52	13.23
14 Retirement	120,000.00	24,000.00	20%	20.00%	14,040.97	105,959.03		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,331.35	0.00	N/A	0.00%	696.55	634.80	0.00	0.00
29 Flexibility	1,635.89	0.00	N/A	0.00%	1,635.89	0.00	0.00	0.00
61 Building Reserve	50,222.05	0.00	N/A	0.00%	217.05	40,004.00	10,001.00	5.52
Total of All Funds	1,323,326.08	131,317.93			149,069.38	948,989.88	225,266.82	124.40

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

Budget Report
FY 2026

50 Teton

0900 Greenfield Elem

Submit ID: 0900-21257754

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	GREENFIELD K-6	69
M1	GREENFIELD 7-8	20

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

A.	Direct State Aid	(I-A)	355,900.42
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	72,103.98
D.	At Risk Student	(I-D)	2,090.27
E.	Indian Education For All	(I-E)	2,257.93
F.	American Indian Achievement Gap	(I-F)	1,743.00
G.	Data For Achievement	(I-G)	2,161.81
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	14,560.40
I.	State Special Education Related-Services Payment To Coop	(I-I)	4,853.17
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	9,635.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	87
B.	BASE Budget Limit	(II-B)	668,821.99
C.	Maximum Budget Limit	(II-C)	833,023.24
D.	Over-BASE Levy As Submitted on Budget	(II-D)	112,724.10
E.	Adopted Budget	(II-E)	781,546.09

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	739,641.06
H.	Maximum Budget Limit	(II-H)	913,442.45
I.	Highest Budget Without a Vote	(II-I)	878,352.35
J.	Highest Budget	(II-J)	913,442.45
K.	Highest Voted Amount	(II-K)	35,090.10
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	852,365.16

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

A.	Operating Reserve (961)	(III-A)		85,236.52
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		713.64
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	713.64	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		85,950.16

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		852,365.16
1.	BASE Budget Limit	(V-A1)	739,641.06	
2.	Over-BASE Budget	(V-A2)	112,724.10	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		355,900.42
1.	Direct State Aid Paid By State	(V-B1)	355,900.42	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		72,103.98
D.	At Risk Student	(V-D)		2,090.27
E.	Indian Education For All	(V-E)		2,257.93
F.	American Indian Achievement Gap	(V-F)		1,743.00
G.	Data For Achievement	(V-G)		2,161.81
H.	Special Education Allowable Cost Payment	(V-H)		14,560.40
I.	Remaining Fund Balance Available	(V-I)		713.64
J.	Non-Levy Revenue and Funding Sources	(V-J)		49,932.41
1.	Actual Non-Levy Revenue	(V-J1)	5,142.70	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	44,789.71	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		238,177.20
1.	State - Guaranteed Tax Base Aid	(V-L1)	238,177.20	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		739,641.06

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		25,987.19
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	25,987.19	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		86,736.91
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		112,724.10

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		47.90
	1. District Property Tax Levy Mills	(V-U1)	47.90	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		47.90

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
50 Teton

0900 Greenfield Elem

Submit ID: 0900-21257754

01 General Fund

Adopted Budget	0001	852,365.16

Budget Uses

Expenditure Budget	0002	852,365.16
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	713.64
Direct State Aid	3110	355,900.42
Quality Educator	3111	72,103.98
At Risk Student	3112	2,090.27
Indian Education For All	3113	2,257.93
American Indian Achievement Gap	3114	1,743.00
State Special Education Allowable Cost Payment to Districts	3115	14,560.40
Data For Achievement	3116	2,161.81
State - Guaranteed Tax Base Aid	3120	238,177.20

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	5,142.70
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	44,789.71
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	25,987.19

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	0.00		
Over-BASE Levy	1110(c)	86,736.91		
District Tax Levy			1110	86,736.91
Total Estimated Revenues to Fund Adopted Budget			0004	852,365.16
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	110,407.04

Budget Uses

Expenditure Budget	0002	110,407.04
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	34,070.40
Contingency	0006	3,407.04
Over-Schedule	0011	72,929.60
Fund Balance for Budget	TFS48	25,445.62
Operating Reserve	0961	22,081.41
Unreserved Fund Balance Reappropriated	0970	3,364.21

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	9,369.36
State - On-Schedule Transportation Reimbursement	3210	28,108.08
District Tax Levy	1110	69,565.39
District Mills	999	38.42
Total Estimated Revenues to Fund Adopted Budget	0004	110,407.04
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

50 Teton

0900 Greenfield Elem

Submit ID: 0900-21257754

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	163,401.07

Budget Uses

Expenditure Budget	0002	163,401.07
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	128,401.07
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	128,401.07
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	35,000.00
District Mills	999	19.33
Total Estimated Revenues to Fund Adopted Budget	0004	163,401.07

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2024 Thomas	2024	116,135.00	32,516.88	23,227.00	17,000.00
2018 Thomas	2018	92,998.00	62,124.75	18,599.60	18,000.00
2010 BLUEBIRD VISION	2010	79,740.00	119,610.00	N/A	NA
Total					35,000.00

Budget Report
FY 2026
50 Teton
0900 Greenfield Elem

Submit ID: 0900-21257754

13 Tuition Fund

Adopted Budget	0001	23,963.52

Budget Uses

Expenditure Budget	0002	23,963.52
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	23,963.52
District Mills	999	13.23
Total Estimated Revenues to Fund Adopted Budget	0004	23,963.52
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	120,000.00

Budget Uses

Expenditure Budget	0002	120,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	38,040.97
Operating Reserve	0961	24,000.00
Unreserved Fund Balance Reappropriated	0970	14,040.97

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	105,959.03
Total Estimated Revenues to Fund Adopted Budget	0004	120,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,331.35

Budget Uses

Expenditure Budget	0002	1,331.35
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	696.55
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	696.55
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	634.80
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,331.35
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	1,635.89

Budget Uses

Expenditure Budget	0002	1,635.89
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,635.89
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,635.89

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,635.89
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
50 Teton

0900 Greenfield Elem

Submit ID: 0900-21257754

61 Building Reserve Fund

Adopted Budget		0001	50,222.05

Budget Uses

Expenditure Budget		0002	50,222.05
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	217.05
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	217.05
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	40,004.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	10,001.00	
District Tax Levy		1110	10,001.00
District Mills		999	5.52
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	5.52
Total Estimated Revenues to Fund Adopted Budget		0004	50,222.05

Budget Report
FY 2026

49 Sweet Grass

0872 Greycliff Elem

Submit ID: 0872-54988256

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	5	N/A	2,278,829

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Stephanie Heinemann

(Signature) (Date)

Chairperson, School Trustees: Cindy Bainter

(Signature) (Date)

County Superintendent: Susan Metcalf

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

49 Sweet Grass

0872 Greycliff Elem

Submit ID: 0872-54988256

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	127,611.44	12,761.14	10%	10.00%	7,306.29	67,776.80	52,528.35	23.05
10 Transportation	1,800.02	0.00	20%	0.00%	1,800.02	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	43,812.83		N/A		0.00	0.00	43,812.83	19.23
14 Retirement	14,000.00	0.00	20%	0.00%	1,030.08	12,969.92		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	5,103.63	0.00	N/A	0.00%	5,016.06	87.57	0.00	0.00
29 Flexibility	16,844.39	0.00	N/A	0.00%	16,844.39	0.00	0.00	0.00
61 Building Reserve	62,513.20	0.00	N/A	0.00%	62,513.20	0.00	0.00	0.00
Total of All Funds	271,685.51	12,761.14			94,510.04	80,834.29	96,341.18	42.28

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

Budget Report
FY 2026

49 Sweet Grass

0872 Greycliff Elem

Submit ID: 0872-54988256

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 GREYCLIFF K-8 5

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

A.	Direct State Aid	(I-A)	41,664.87
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	15,358.98
D.	At Risk Student	(I-D)	3,828.98
E.	Indian Education For All	(I-E)	0.00
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	121.45
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	5,747.54
I.	State Special Education Related-Services Payment To Coop	(I-I)	272.65
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	5
B.	BASE Budget Limit	(II-B)	89,085.51
C.	Maximum Budget Limit	(II-C)	110,978.91
D.	Over-BASE Levy As Submitted on Budget	(II-D)	25,733.43
E.	Adopted Budget	(II-E)	114,818.94

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	102,033.03
H.	Maximum Budget Limit	(II-H)	126,052.02
I.	Highest Budget Without a Vote	(II-I)	127,611.44
J.	Highest Budget	(II-J)	127,611.44
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	127,611.44

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

A.	Operating Reserve (961)	(III-A)		12,761.14
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		7,306.29
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	7,306.29	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		20,067.43

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		127,611.44
1.	BASE Budget Limit	(V-A1)	102,033.03	
2.	Over-BASE Budget	(V-A2)	25,578.41	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		41,664.87
1.	Direct State Aid Paid By State	(V-B1)	41,664.87	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		15,358.98
D.	At Risk Student	(V-D)		3,828.98
E.	Indian Education For All	(V-E)		0.00
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		121.45
H.	Special Education Allowable Cost Payment	(V-H)		5,747.54
I.	Remaining Fund Balance Available	(V-I)		7,306.29
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,054.98
1.	Actual Non-Levy Revenue	(V-J1)	1,054.98	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		26,949.94
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	26,949.94	
M.	**Subtotal of BASE Budget Revenue	(V-M)		102,033.03

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		25,578.41
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		25,578.41

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		11.83
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		11.22
	1. District Property Tax Levy Mills	(V-U1)	11.22	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		23.05

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

49 Sweet Grass

0872 Greycliff Elem

Submit ID: 0872-54988256

01 General Fund

Adopted Budget	0001	127,611.44

Budget Uses

Expenditure Budget	0002	127,611.44
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	7,306.29
Direct State Aid	3110	41,664.87
Quality Educator	3111	15,358.98
At Risk Student	3112	3,828.98
Indian Education For All	3113	0.00
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	5,747.54
Data For Achievement	3116	121.45
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,054.98
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	26,949.94		
Over-BASE Levy	1110(c)	25,578.41		
District Tax Levy			1110	52,528.35
Total Estimated Revenues to Fund Adopted Budget			0004	127,611.44
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	1,800.02

Budget Uses

Expenditure Budget	0002	1,800.02
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	1,800.02
Fund Balance for Budget	TFS48	1,800.02
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,800.02

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,800.02
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	43,812.83

Budget Uses

Expenditure Budget	0002	43,812.83
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	43,812.83
District Mills	999	19.23
Total Estimated Revenues to Fund Adopted Budget	0004	43,812.83
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	14,000.00

Budget Uses

Expenditure Budget	0002	14,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,030.08
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,030.08

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	12,969.92
Total Estimated Revenues to Fund Adopted Budget	0004	14,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	5,103.63

Budget Uses

Expenditure Budget	0002	5,103.63
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	5,016.06
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,016.06
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	87.57
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,103.63
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	16,844.39

Budget Uses

Expenditure Budget	0002	16,844.39
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	16,844.39
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	16,844.39

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	16,844.39
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

49 Sweet Grass

0872 Greycliff Elem

Submit ID: 0872-54988256

61 Building Reserve Fund

Adopted Budget	0001	62,513.20

Budget Uses

Expenditure Budget	0002	62,513.20
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	62,513.20
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	62,513.20
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes

Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00

District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	62,513.20

Budget Report
FY 2026

20 Granite

0418 Hall Elem

Submit ID: 0418-21441283

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	25	N/A	1,199,005

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Nancy Radtke

(Signature) (Date)

Chairperson, School Trustees: Hayley Skinner

(Signature) (Date)

County Superintendent: Ashley Todd

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026
20 Granite
0418 Hall Elem

Submit ID: 0418-21441283

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	230,823.31	20,876.75	10%	9.04%	0.00	179,990.76	50,832.55	42.40
10 Transportation	640.45	128.09	20%	20.00%	412.36	228.09	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	37,686.37		N/A		0.00	0.00	37,686.37	31.43
14 Retirement	35,000.00	7,000.00	20%	20.00%	494.77	34,505.23		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	230.84	0.00	N/A	0.00%	52.45	178.39	0.00	0.00
29 Flexibility	520.83	0.00	N/A	0.00%	520.83	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	304,901.80	28,004.84			1,480.41	214,902.47	88,518.92	73.83

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

Budget Report
FY 2026

20 Granite

0418 Hall Elem

Submit ID: 0418-21441283

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 HALL K-8 25

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

A.	Direct State Aid	(I-A)	99,713.18
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	18,922.57
D.	At Risk Student	(I-D)	1,283.62
E.	Indian Education For All	(I-E)	634.25
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	607.25
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	5,284.54
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,363.25
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	1,625.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	22
B.	BASE Budget Limit	(II-B)	172,730.91
C.	Maximum Budget Limit	(II-C)	214,806.31
D.	Over-BASE Levy As Submitted on Budget	(II-D)	22,974.36
E.	Adopted Budget	(II-E)	196,366.05

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	207,848.95
H.	Maximum Budget Limit	(II-H)	259,760.25
I.	Highest Budget Without a Vote	(II-I)	230,823.31
J.	Highest Budget	(II-J)	259,760.25
K.	Highest Voted Amount	(II-K)	28,936.94
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	230,823.31

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

A.	Operating Reserve (961)	(III-A)		20,876.75
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		20,876.75

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		230,823.31
	1. BASE Budget Limit	(V-A1)	207,848.95	
	2. Over-BASE Budget	(V-A2)	22,974.36	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		99,713.18
	1. Direct State Aid Paid By State	(V-B1)	99,713.18	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		18,922.57
D.	At Risk Student	(V-D)		1,283.62
E.	Indian Education For All	(V-E)		634.25
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		607.25
H.	Special Education Allowable Cost Payment	(V-H)		5,284.54
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		8,662.85
	1. Actual Non-Levy Revenue	(V-J1)	3,416.96	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	5,245.89	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		72,740.69
	1. State - Guaranteed Tax Base Aid	(V-L1)	44,882.50	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	27,858.19	
M.	**Subtotal of BASE Budget Revenue	(V-M)		207,848.95

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		22,974.36
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		22,974.36

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.24
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		19.16
	1. District Property Tax Levy Mills	(V-U1)	19.16	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		42.40

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
20 Granite
0418 Hall Elem

Submit ID: 0418-21441283

01 General Fund

Adopted Budget	0001	230,823.31

Budget Uses

Expenditure Budget	0002	230,823.31
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	99,713.18
Quality Educator	3111	18,922.57
At Risk Student	3112	1,283.62
Indian Education For All	3113	634.25
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	5,284.54
Data For Achievement	3116	607.25
State - Guaranteed Tax Base Aid	3120	44,882.50

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,416.96
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	5,245.89
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	27,858.19		
Over-BASE Levy	1110(c)	22,974.36		
District Tax Levy			1110	50,832.55
Total Estimated Revenues to Fund Adopted Budget			0004	230,823.31
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2026
20 Granite
0418 Hall Elem

Submit ID: 0418-21441283

10 Transportation Fund

Adopted Budget	0001	640.45

Budget Uses

Expenditure Budget	0002	640.45
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	540.45
Contingency	0006	100.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	540.45
Operating Reserve	0961	128.09
Unreserved Fund Balance Reappropriated	0970	412.36

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	228.09
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	640.45
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2026
20 Granite
0418 Hall Elem

Submit ID: 0418-21441283

13 Tuition Fund

Adopted Budget	0001	37,686.37

Budget Uses

Expenditure Budget	0002	37,686.37
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	37,686.37
District Mills	999	31.43
Total Estimated Revenues to Fund Adopted Budget	0004	37,686.37
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
20 Granite
0418 Hall Elem

Submit ID: 0418-21441283

14 Retirement Fund

Adopted Budget	0001	35,000.00

Budget Uses

Expenditure Budget	0002	35,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,494.77
Operating Reserve	0961	7,000.00
Unreserved Fund Balance Reappropriated	0970	494.77

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	34,505.23
Total Estimated Revenues to Fund Adopted Budget	0004	35,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	230.84

Budget Uses

Expenditure Budget	0002	230.84
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	52.45
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	52.45
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	178.39
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	230.84
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	520.83

Budget Uses

Expenditure Budget	0002	520.83
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	520.83
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	520.83

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	520.83
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
20 Granite

0418 Hall Elem

Submit ID: 0418-21441283

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
20 Granite

0418 Hall Elem

Submit ID: 0418-21441283

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No

Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00

District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2026

41 Ravalli

Submit ID: 0735-43115637

0735 Hamilton K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 1,155	* 647	36,139,588

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Cathy Binando

(Signature) (Date)

Chairperson, School Trustees: Patrick Hanley

(Signature) (Date)

County Superintendent: Regina Plettenberg

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

41 Ravalli

Submit ID: 0735-43115637

0735 Hamilton K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	14,740,375.06	1,309,274.08	10%	8.88%	0.00	12,215,538.71	2,524,836.35	69.88
10 Transportation	1,854,000.00	294,250.48	20%	15.87%	0.00	288,644.60	1,565,355.40	43.31
11 Bus Depreciation Reserve	269,496.54	0.00	N/A	0.00%	102,083.69	0.00	167,412.85	4.63
13 Tuition	696,797.43		N/A		0.00	0.00	696,797.43	19.28
14 Retirement	2,130,805.00	426,161.00	20%	20.00%	196,499.90	1,934,305.10		
17 Adult Education	273,405.00	83,373.72	35%	30.49%	0.00	0.00	273,405.00	7.57
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	39,168.35	0.00	N/A	0.00%	27,902.19	11,266.16	0.00	0.00
29 Flexibility	481,799.37	0.00	N/A	0.00%	167,799.96	203,809.41	110,190.00	3.05
61 Building Reserve	287,042.99	0.00	N/A	0.00%	9,817.99	179,687.24	97,537.76	2.70
Total of All Funds	20,772,889.74	2,113,059.28			504,103.73	14,833,251.22	5,435,534.79	150.42

50 Debt Service Tax Jurisdiction								
0735	756,250.00	300,000.00	20-9-438	39.67%	285,274.94	0.00	470,975.06	13.03

Budget Report
FY 2026

41 Ravalli

Submit ID: 0735-43115637

0735 Hamilton K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	HAMILTON K-6	880 *
M1	HAMILTON 7-8	253 *
M2	BP CHARTER 7-8	22 *
H1	HAMILTON HS 9-12	532 *
H2	BP CHARTER 9-12	115 *

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

A.	Direct State Aid	(I-A)	6,403,649.59
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	989,859.78
D.	At Risk Student	(I-D)	57,877.46
E.	Indian Education For All	(I-E)	45,716.74
F.	American Indian Achievement Gap	(I-F)	11,703.00
G.	Data For Achievement	(I-G)	43,770.58
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	369,512.22
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	85,122.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	107,310.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	1,715
B.	BASE Budget Limit	(II-B)	11,736,273.81
C.	Maximum Budget Limit	(II-C)	14,594,076.04
D.	Over-BASE Levy As Submitted on Budget	(II-D)	1,613,460.00
E.	Adopted Budget	(II-E)	13,349,733.81

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	13,126,915.06
H.	Maximum Budget Limit	(II-H)	16,484,560.29
I.	Highest Budget Without a Vote	(II-I)	14,740,375.06
J.	Highest Budget	(II-J)	16,484,560.29
K.	Highest Voted Amount	(II-K)	1,744,185.23
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	14,740,375.06

Budget Report
FY 2026

41 Ravalli

Submit ID: 0735-43115637

0735 Hamilton K-12 Schools

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

A.	Operating Reserve (961)	(III-A)		1,309,274.08
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		1,309,274.08

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	248,013.81	121,498.41	369,512.22
B.	Special Education RSBG to Coop	0.00	0.00	0.00
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	99,205.52	48,599.36	147,804.89

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	379,589.00	728,802.00	1,108,391.00
F.	100% Of Per Student Entitlement	7,910,248.50	5,307,198.50	13,217,447.00
		8,289,837.50	6,036,000.50	14,325,838.00
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	2,926,312.64	2,130,708.18	5,057,020.81
H.	Special Education in BASE@40%	99,205.52	48,599.36	147,804.89
I.	Subsidized BASE Amount	3,025,518.16	2,179,307.54	5,204,825.70
J.	Subsidized BASE Ratio	58%	42%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		14,740,375.06
1.	BASE Budget Limit	(V-A1)	13,126,915.06	
2.	Over-BASE Budget	(V-A2)	1,613,460.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		6,403,649.59
1.	Direct State Aid Paid By State	(V-B1)	6,403,649.59	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		989,859.78
D.	At Risk Student	(V-D)		57,877.46
E.	Indian Education For All	(V-E)		45,716.74
F.	American Indian Achievement Gap	(V-F)		11,703.00
G.	Data For Achievement	(V-G)		43,770.58

H.	Special Education Allowable Cost Payment	(V-H)		369,512.22
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		559,009.02
	1. Actual Non-Levy Revenue	(V-J1)	28,208.85	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	530,800.17	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		4,645,816.67
	1. State - Guaranteed Tax Base Aid	(V-L1)	3,734,440.32	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	911,376.35	
M.	**Subtotal of BASE Budget Revenue	(V-M)		13,126,915.06

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		1,613,460.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,613,460.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		16.24
T.	BASE Mills - High School	(V-T)		8.99
U.	Over-BASE Mills	(V-U)		44.65
	1. District Property Tax Levy Mills	(V-U1)	44.65	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		69.88

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

41 Ravalli

Submit ID: 0735-43115637

0735 Hamilton K-12 Schools

01 General Fund

Adopted Budget	0001	14,740,375.06

Budget Uses

Expenditure Budget	0002	14,740,375.06
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	6,403,649.59
Quality Educator	3111	989,859.78
At Risk Student	3112	57,877.46
Indian Education For All	3113	45,716.74
American Indian Achievement Gap	3114	11,703.00
State Special Education Allowable Cost Payment to Districts	3115	369,512.22
Data For Achievement	3116	43,770.58
State - Guaranteed Tax Base Aid	3120	3,734,440.32

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	27,902.19
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	306.66
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	530,800.17
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	911,376.35		
Over-BASE Levy	1110(c)	1,613,460.00		
District Tax Levy			1110	2,524,836.35
Total Estimated Revenues to Fund Adopted Budget			0004	14,740,375.06
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	1,854,000.00

Budget Uses

Expenditure Budget	0002	1,854,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	262,404.18
Contingency	0006	26,240.42
Over-Schedule	0011	1,565,355.40
Fund Balance for Budget	TFS48	294,250.48
Operating Reserve	0961	294,250.48
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	72,161.15
State - On-Schedule Transportation Reimbursement	3210	216,483.45
District Tax Levy	1110	1,565,355.40
District Mills	999	43.31
Total Estimated Revenues to Fund Adopted Budget	0004	1,854,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

41 Ravalli

Submit ID: 0735-43115637

0735 Hamilton K-12 Schools

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	269,496.54

Budget Uses

Expenditure Budget	0002	269,496.54
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	102,083.69
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	102,083.69
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	167,412.85
District Mills	999	4.63
Total Estimated Revenues to Fund Adopted Budget	0004	269,496.54

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2014 MCI J4500 Motor Coach	2025	223,868.45	0.00	44,773.69	44,773.69
Painting of 2000 Van Hool - Glasgow Bus	2025	15,087.50	0.00	3,017.50	3,017.50
2000 Van Hool T-2145 Motor Coach (Glasgow)	2024	25,000.00	5,000.00	5,000.00	5,000.00
2004 MCI - J4500 Motor Coach (Corvallis)	2024	15,000.00	3,000.00	3,000.00	3,000.00
2008 MCI K4500 (Lewistown)	2024	50,000.00	10,000.00	10,000.00	10,000.00
2022 - Yellow - IC - #B003962	2022	146,227.16	58,590.86	29,245.43	29,245.43
2022 - Yellow - IC - #b003963	2022	146,227.16	58,590.86	29,245.43	29,245.43
Bus #59 - Transmission and Repairs	2017	17,409.58	17,609.60	3,481.92	3,481.92
2005 Ford Mid-Sized Bus	2016	65,017.61	65,417.60	13,003.52	13,003.52
1999 MCI - Bus #59	2014	133,226.79	160,272.16	26,645.36	26,645.36
2012 Blue Bird All American Converted Yellow Bus	2012	169,000.00	253,500.00	N/A	NA
1998 MCI	2009	110,000.00	165,000.00	N/A	NA
2001 IC Amtran 84 Pass	2009	36,500.00	54,750.00	N/A	NA
2002 Thomas - Yellow Bus	2008	22,012.00	33,018.00	N/A	NA
Total					167,412.85

Budget Report
FY 2026

41 Ravalli

Submit ID: 0735-43115637

0735 Hamilton K-12 Schools

13 Tuition Fund

Adopted Budget	0001	696,797.43

Budget Uses

Expenditure Budget	0002	696,797.43
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	696,797.43
District Mills	999	19.28
Total Estimated Revenues to Fund Adopted Budget	0004	696,797.43
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	2,130,805.00

Budget Uses

Expenditure Budget	0002	2,130,805.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	622,660.90
Operating Reserve	0961	426,161.00
Unreserved Fund Balance Reappropriated	0970	196,499.90

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	1,934,305.10
Total Estimated Revenues to Fund Adopted Budget	0004	2,130,805.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	273,405.00

Budget Uses

Expenditure Budget	0002	273,405.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	83,373.72
Operating Reserve	0961	83,373.72
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	273,405.00
District Mills	999	7.57
Total Estimated Revenues to Fund Adopted Budget	0004	273,405.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

41 Ravalli

Submit ID: 0735-43115637

0735 Hamilton K-12 Schools

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	39,168.35

Budget Uses

Expenditure Budget	0002	39,168.35
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	27,902.19
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	27,902.19
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	11,266.16
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	39,168.35
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	481,799.37

Budget Uses

Expenditure Budget	0002	481,799.37
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	167,799.96
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	167,799.96

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	110,190.00
State - Advanced Opportunity Aid	3770	93,619.41
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	110,190.00
District Mills	999	3.05
Total Estimated Revenues to Fund Adopted Budget	0004	481,799.37
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

41 Ravalli

Submit ID: 0735-43115637

0735 Hamilton K-12 Schools

50 Debt Service Fund

0735

Taxable Value		36,139,588.00
Adopted Budget	0001	756,250.00

Budget Uses

Expenditure Budget	0002	756,250.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	585,274.94
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	300,000.00
Unreserved Fund Balance Reappropriated	0970	285,274.94
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	470,975.06
Jurisdiction Mills	999	13.03
Total Estimated Revenues to Fund Adopted Budget	0004	756,250.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
High School Bond	09/28/2017	06/30/2038	3,666,000.00	2,538,000.00	168,000.00	103,180.00	500.00
Elementary Bond	09/28/2017	06/30/2038	5,499,000.00	3,807,000.00	252,000.00	154,770.00	500.00
High School Bond	05/24/2018	06/30/2038	234,000.00	160,000.00	10,000.00	6,520.00	500.00
Elementary Bond	05/28/2018	06/30/2038	351,000.00	240,000.00	15,000.00	9,780.00	500.00
Total Bond Requirements							721,250.00

SIDs

Issue Type	Amount
High School	35,000.00
Total SID Requirements	35,000.00

Total Debt Service Requirements	0002	756,250.00

Budget Report
FY 2026

41 Ravalli

Submit ID: 0735-43115637

0735 Hamilton K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	287,042.99

Budget Uses

Expenditure Budget		0002	287,042.99
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	9,817.99
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	9,817.99
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	179,687.24
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	97,537.76	
District Tax Levy		1110	97,537.76
District Mills		999	2.70
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.70
Total Estimated Revenues to Fund Adopted Budget		0004	287,042.99

Budget Report
FY 2026

02 Big Horn

0023 Hardin Elem

Submit ID: 0023-68129859

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 1,263	N/A	14,357,321

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Kym Kern

(Signature) (Date)

Chairperson, School Trustees: Jodeen Marston

(Signature) (Date)

County Superintendent: John Small

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

02 Big Horn

0023 Hardin Elem

Submit ID: 0023-68129859

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	9,897,911.42	860,450.80	10%	8.69%	0.00	8,521,755.86	1,376,155.56	95.87
10 Transportation	1,465,000.00	156,055.17	20%	10.65%	0.00	751,209.24	713,790.76	49.72
11 Bus Depreciation Reserve	884,528.15	0.00	N/A	0.00%	729,929.80	0.00	154,598.35	10.77
13 Tuition	130,000.00		N/A		15,226.99	0.00	114,773.01	7.99
14 Retirement	1,760,000.00	340,626.47	20%	19.35%	0.00	1,760,000.00		
17 Adult Education	18,000.00	5,781.23	35%	32.12%	0.00	0.00	18,000.00	1.25
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	168,797.96	0.00	N/A	0.00%	161,185.31	7,612.65	0.00	0.00
29 Flexibility	75,426.03	0.00	N/A	0.00%	75,426.03	0.00	0.00	0.00
61 Building Reserve	1,202,375.45	0.00	N/A	0.00%	1,014,370.45	150,404.00	37,601.00	2.62
Total of All Funds	15,602,039.01	1,362,913.67			1,996,138.58	11,190,981.75	2,414,918.68	168.22

50 Debt Service **Tax Jurisdiction**								
0023	153,111.18	0.00	20-9-438	0.00%	0.00	153,111.18	0.00	0.00

Budget Report
FY 2026

02 Big Horn

0023 Hardin Elem

Submit ID: 0023-68129859

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	HARDIN K-6	981 *
E3	FORT SMITH K-6	20 *
M1	HARDIN 7-8	262 *
M2	BIG HORN ACAD 7-8	0 *

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

A.	Direct State Aid	(I-A)	3,977,978.83
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	910,870.74
D.	At Risk Student	(I-D)	156,708.16
E.	Indian Education For All	(I-E)	32,042.31
F.	American Indian Achievement Gap	(I-F)	234,558.00
G.	Data For Achievement	(I-G)	30,678.27
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	275,498.19
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	119,605.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	1,287
B.	BASE Budget Limit	(II-B)	8,264,722.83
C.	Maximum Budget Limit	(II-C)	10,183,775.78
D.	Over-BASE Levy As Submitted on Budget	(II-D)	1,027,931.27
E.	Adopted Budget	(II-E)	9,292,654.10

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	8,869,980.15
H.	Maximum Budget Limit	(II-H)	10,815,135.36
I.	Highest Budget Without a Vote	(II-I)	9,897,911.42
J.	Highest Budget	(II-J)	10,815,135.36
K.	Highest Voted Amount	(II-K)	917,223.94
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	9,897,911.42

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

A.	Operating Reserve (961)	(III-A)		860,450.80
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		860,450.80

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		9,897,911.42
1.	BASE Budget Limit	(V-A1)	8,869,980.15	
2.	Over-BASE Budget	(V-A2)	1,027,931.27	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		3,977,978.83
1.	Direct State Aid Paid By State	(V-B1)	3,977,978.83	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		910,870.74
D.	At Risk Student	(V-D)		156,708.16
E.	Indian Education For All	(V-E)		32,042.31
F.	American Indian Achievement Gap	(V-F)		234,558.00
G.	Data For Achievement	(V-G)		30,678.27
H.	Special Education Allowable Cost Payment	(V-H)		275,498.19
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		608.01
1.	Actual Non-Levy Revenue	(V-J1)	608.01	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		3,251,037.64
1.	State - Guaranteed Tax Base Aid	(V-L1)	2,902,813.35	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	348,224.29	
M.	**Subtotal of BASE Budget Revenue	(V-M)		8,869,980.15

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		1,027,931.27
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,027,931.27

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		24.27
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		71.60
	1. District Property Tax Levy Mills	(V-U1)	71.60	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		95.87

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

02 Big Horn

0023 Hardin Elem

Submit ID: 0023-68129859

01 General Fund

Adopted Budget	0001	9,897,911.42

Budget Uses

Expenditure Budget	0002	9,897,911.42
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	3,977,978.83
Quality Educator	3111	910,870.74
At Risk Student	3112	156,708.16
Indian Education For All	3113	32,042.31
American Indian Achievement Gap	3114	234,558.00
State Special Education Allowable Cost Payment to Districts	3115	275,498.19
Data For Achievement	3116	30,678.27
State - Guaranteed Tax Base Aid	3120	2,902,813.35

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	608.01
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	348,224.29		
Over-BASE Levy	1110(c)	1,027,931.27		
District Tax Levy			1110	1,376,155.56
Total Estimated Revenues to Fund Adopted Budget			0004	9,897,911.42
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	1,465,000.00

Budget Uses

Expenditure Budget	0002	1,465,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	682,917.50
Contingency	0006	68,291.75
Over-Schedule	0011	713,790.75
Fund Balance for Budget	TFS48	156,055.17
Operating Reserve	0961	156,055.17
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	187,802.31
State - On-Schedule Transportation Reimbursement	3210	563,406.93
District Tax Levy	1110	713,790.76
District Mills	999	49.72
Total Estimated Revenues to Fund Adopted Budget	0004	1,465,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	884,528.15

Budget Uses

Expenditure Budget	0002	884,528.15
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	729,929.80
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	729,929.80
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	154,598.35
District Mills	999	10.77
Total Estimated Revenues to Fund Adopted Budget	0004	884,528.15

Budget Report
FY 2026

02 Big Horn

0023 Hardin Elem

Submit ID: 0023-68129859

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2017 Prevost	2025	267,750.00	0.00	53,550.00	53,550.00
2018 Prevost	2024	88,750.00	1,500.00	17,750.00	17,750.00
2023 Ford Expedition	2024	60,328.50	12,065.70	12,065.70	12,065.70
2022 Bluebird All American	2021	87,187.00	69,749.60	17,437.40	17,437.40
2020 Thomas Bus (Bulldog)	2020	146,565.00	146,565.00	29,313.00	29,313.00
2020 Thomas Bus	2019	69,630.00	69,630.00	13,926.00	13,926.00
2018 Thomas 84 Passenger bus Modle 141YS	2017	105,562.50	147,787.50	21,112.50	10,556.25
2015 Thomas EFX 84-passenger #1	2015	74,645.25	111,967.88	N/A	NA
2015 Thomas EFX 84-passenger 22-4576B	2015	74,645.25	111,967.88	N/A	NA
2014 Bluebird 84-passenger	2014	63,250.00	94,875.00	N/A	NA
2006 Bluebird All American	2011	69,500.00	104,250.00	N/A	NA
2011 Thomas w/Luggage Compartments	2011	83,027.50	124,541.25	N/A	NA
2011 Thomas bus - handicap - MVP-EF - 40-passenger	2010	101,819.00	152,728.50	N/A	NA
2011 Thomas yellow bus MVP-EF	2010	60,456.67	90,685.01	N/A	NA
1BABNCPH69F257840 2009 Bluebird bus	2008	58,333.33	87,500.00	N/A	NA
2004 Thomas bus	2004	36,816.70	55,225.05	N/A	NA
1999 IHC	2000	25,914.50	38,871.75	N/A	NA
1989 MCI 102C3	1999	74,260.00	111,390.00	N/A	NA
Total					154,598.35

Budget Report
FY 2026
02 Big Horn
0023 Hardin Elem

Submit ID: 0023-68129859

13 Tuition Fund

Adopted Budget	0001	130,000.00

Budget Uses

Expenditure Budget	0002	130,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	15,226.99
Unreserved Fund Balance Reappropriated	0970	15,226.99

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	114,773.01
District Mills	999	7.99
Total Estimated Revenues to Fund Adopted Budget	0004	130,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
02 Big Horn
0023 Hardin Elem

Submit ID: 0023-68129859

14 Retirement Fund

Adopted Budget	0001	1,760,000.00

Budget Uses

Expenditure Budget	0002	1,760,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	340,626.47
Operating Reserve	0961	340,626.47
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	1,760,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,760,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	18,000.00

Budget Uses

Expenditure Budget	0002	18,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,781.23
Operating Reserve	0961	5,781.23
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	18,000.00
District Mills	999	1.25
Total Estimated Revenues to Fund Adopted Budget	0004	18,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
02 Big Horn
0023 Hardin Elem

Submit ID: 0023-68129859

28 Technology Fund

Adopted Budget	0001	168,797.96

Budget Uses

Expenditure Budget	0002	168,797.96
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	161,185.31
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	161,185.31
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	7,612.65
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	168,797.96
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	75,426.03

Budget Uses

Expenditure Budget	0002	75,426.03
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	75,426.03
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	75,426.03

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	75,426.03
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
02 Big Horn

0023 Hardin Elem

Submit ID: 0023-68129859

50 Debt Service Fund
0023

Taxable Value		14,137,800.00
Adopted Budget	0001	153,111.18

Budget Uses

Expenditure Budget	0002	91,331.31
Add To Fund Balance	0003	61,779.87
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,974,021.50
Fund Balance In Sinking Fund	0960	2,977,137.60
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	153,111.18
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	153,111.18
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
Elementary Bond	06/15/2011	06/15/2026	3,171,750.00	417,000.97	90,781.31	0.00	550.00
Total Bond Requirements							91,331.31
Total Debt Service Requirements						0002	91,331.31

Budget Report
FY 2026

02 Big Horn

0023 Hardin Elem

Submit ID: 0023-68129859

61 Building Reserve Fund

Adopted Budget		0001	1,202,375.45

Budget Uses

Expenditure Budget		0002	1,202,375.45
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	1,014,370.45
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	1,014,370.45
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	150,404.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	37,601.00	
District Tax Levy		1110	37,601.00
District Mills		999	2.62
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.62
Total Estimated Revenues to Fund Adopted Budget		0004	1,202,375.45

Budget Report
FY 2026

02 Big Horn

1189 Hardin H S

Submit ID: 1189-65495767

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	526	17,874,620

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Kym Kern

(Signature) (Date)

Chairperson, School Trustees: Jodeen Marston

(Signature) (Date)

County Superintendent: John Small

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

02 Big Horn

1189 Hardin H S

Submit ID: 1189-65495767

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	5,117,179.12	481,182.24	10%	9.40%	0.00	4,516,465.82	600,713.30	33.64
10 Transportation	510,000.00	42,062.23	20%	8.25%	0.00	460,998.52	49,001.48	2.74
11 Bus Depreciation Reserve	997,147.29	0.00	N/A	0.00%	892,441.29	0.00	104,706.00	5.86
13 Tuition	130,000.00		N/A		6,090.51	0.00	123,909.49	6.93
14 Retirement	710,000.00	110,148.33	20%	15.51%	0.00	710,000.00		
17 Adult Education	27,000.00	9,450.00	35%	35.00%	22,489.05	27,000.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	202,782.30	0.00	N/A	0.00%	198,738.07	4,044.23	0.00	0.00
29 Flexibility	2,368,272.85	0.00	N/A	0.00%	2,322,180.37	46,092.48	0.00	0.00
61 Building Reserve	118,762.41	0.00	N/A	0.00%	1,006.59	96,076.82	21,679.00	1.21
Total of All Funds	10,181,143.97	642,842.80			3,442,945.88	5,860,677.87	900,009.27	50.38

50 Debt Service **Tax Jurisdiction**								
1189	468,750.00	0.00	20-9-438	0.00%	18,898.12	276,943.85	172,908.03	9.67

Budget Report
FY 2026

02 Big Horn

1189 Hardin H S

Submit ID: 1189-65495767

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

H1	HARDIN HS 9-12	526 *
H2	BIG HORN ACAD 9-12	0 *

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

A.	Direct State Aid	(I-A)	2,250,424.41
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	338,162.37
D.	At Risk Student	(I-D)	54,375.62
E.	Indian Education For All	(I-E)	13,344.62
F.	American Indian Achievement Gap	(I-F)	106,821.00
G.	Data For Achievement	(I-G)	12,776.54
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	113,645.73
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	108,017.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	539
B.	BASE Budget Limit	(II-B)	4,211,647.10
C.	Maximum Budget Limit	(II-C)	5,178,340.81
D.	Over-BASE Levy As Submitted on Budget	(II-D)	404,989.75
E.	Adopted Budget	(II-E)	4,694,836.13

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	4,712,189.37
H.	Maximum Budget Limit	(II-H)	5,787,278.11
I.	Highest Budget Without a Vote	(II-I)	5,117,179.12
J.	Highest Budget	(II-J)	5,787,278.11
K.	Highest Voted Amount	(II-K)	670,098.99
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	5,117,179.12

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

A.	Operating Reserve (961)	(III-A)		481,182.24
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		481,182.24

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		5,117,179.12
	1. BASE Budget Limit	(V-A1)	4,712,189.37	
	2. Over-BASE Budget	(V-A2)	404,989.75	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		2,250,424.41
	1. Direct State Aid Paid By State	(V-B1)	2,250,424.41	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		338,162.37
D.	At Risk Student	(V-D)		54,375.62
E.	Indian Education For All	(V-E)		13,344.62
F.	American Indian Achievement Gap	(V-F)		106,821.00
G.	Data For Achievement	(V-G)		12,776.54
H.	Special Education Allowable Cost Payment	(V-H)		113,645.73
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		440,888.87
	1. Actual Non-Levy Revenue	(V-J1)	518.98	
	2. Anticipated Non-Levy Revenue	(V-J2)	440,369.89	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,381,750.21
	1. State - Guaranteed Tax Base Aid	(V-L1)	1,186,026.66	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	195,723.55	
M.	**Subtotal of BASE Budget Revenue	(V-M)		4,712,189.37

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		404,989.75
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		404,989.75

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		10.98
U.	Over-BASE Mills	(V-U)		22.66
	1. District Property Tax Levy Mills	(V-U1)	22.66	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		33.64

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
02 Big Horn

1189 Hardin H S

Submit ID: 1189-65495767

01 General Fund

Adopted Budget	0001	5,117,179.12

Budget Uses

Expenditure Budget	0002	5,117,179.12
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	2,250,424.41
Quality Educator	3111	338,162.37
At Risk Student	3112	54,375.62
Indian Education For All	3113	13,344.62
American Indian Achievement Gap	3114	106,821.00
State Special Education Allowable Cost Payment to Districts	3115	113,645.73
Data For Achievement	3116	12,776.54
State - Guaranteed Tax Base Aid	3120	1,186,026.66

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	437.49
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	81.49
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	440,369.89
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	195,723.55		
Over-BASE Levy	1110(c)	404,989.75		
District Tax Levy			1110	600,713.30
Total Estimated Revenues to Fund Adopted Budget			0004	5,117,179.12
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	510,000.00

Budget Uses

Expenditure Budget	0002	510,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	259,053.10
Contingency	0006	25,905.31
Over-Schedule	0011	225,041.59
Fund Balance for Budget	TFS48	42,062.23
Operating Reserve	0961	42,062.23
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	176,040.12
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	71,239.60
State - On-Schedule Transportation Reimbursement	3210	213,718.80
District Tax Levy	1110	49,001.48
District Mills	999	2.74
Total Estimated Revenues to Fund Adopted Budget	0004	510,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	997,147.29

Budget Uses

Expenditure Budget	0002	997,147.29
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	892,441.29
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	892,441.29
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	104,706.00
District Mills	999	5.86
Total Estimated Revenues to Fund Adopted Budget	0004	997,147.29

Budget Report
FY 2026
02 Big Horn
1189 Hardin H S

Submit ID: 1189-65495767

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2017 Prevost	2025	89,250.00	0.00	17,850.00	17,850.00
2018 Prevost	2024	266,250.00	0.00	53,250.00	53,250.00
2023 Ford Expedition	2024	20,109.50	0.00	4,021.90	4,021.90
2022 Bluebird All American	2021	29,063.00	17,437.80	5,812.60	5,812.60
2020 Thomas Bus (Bulldog)	2020	48,855.00	39,084.00	9,771.00	9,771.00
2020 Thomas Bus	2019	34,815.00	34,815.00	6,963.00	6,963.00
20418 Thomas 84 Passenger Bus Model 141YS	2017	35,187.50	42,225.00	7,037.50	7,037.50
2015 Thomas EFX 84-passenger 22-4576B	2015	24,881.75	37,322.63	N/A	NA
2015 Thomas EFX 84-passenger 22-4577B	2015	24,881.75	37,322.63	N/A	NA
2007 Prevost 55-passenger	2014	269,980.00	404,970.00	N/A	NA
2014 Bluebird 84-passenger	2014	63,250.00	94,875.00	N/A	NA
2011 Thomas w/Luggage Compartments	2011	17,405.50	26,108.25	N/A	NA
56 Passenger Prevost Charter	2011	160,500.00	240,750.00	N/A	NA
2011 Thomas yellow bus MVP-EF	2010	30,228.33	45,342.50	N/A	NA
1BABNCPH69F257840 2009 Bluebird bus	2008	29,166.67	43,750.01	N/A	NA
1996 Prevost H345	2005	140,000.00	210,000.00	N/A	NA
2004 Thomas bus	2004	36,816.70	55,225.05	N/A	NA
1989 MCI 102C3	1999	74,260.00	111,390.00	N/A	NA
1999 IHC	1999	25,914.50	38,871.75	N/A	NA
Total					104,706.00

Budget Report
FY 2026
02 Big Horn
1189 Hardin H S

Submit ID: 1189-65495767

13 Tuition Fund

Adopted Budget	0001	130,000.00

Budget Uses

Expenditure Budget	0002	130,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,090.51
Unreserved Fund Balance Reappropriated	0970	6,090.51

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	123,909.49
District Mills	999	6.93
Total Estimated Revenues to Fund Adopted Budget	0004	130,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	710,000.00

Budget Uses

Expenditure Budget	0002	710,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	110,148.33
Operating Reserve	0961	110,148.33
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	710,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	710,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
02 Big Horn
1189 Hardin H S

Submit ID: 1189-65495767

17 Adult Education Fund

Adopted Budget	0001	27,000.00

Budget Uses

Expenditure Budget	0002	27,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	31,939.05
Operating Reserve	0961	9,450.00
Unreserved Fund Balance Reappropriated	0970	22,489.05

Estimated Funding Sources

Coal Gross Proceeds	1123	27,000.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	27,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	22,489.05

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
02 Big Horn

1189 Hardin H S

Submit ID: 1189-65495767

28 Technology Fund

Adopted Budget	0001	202,782.30

Budget Uses

Expenditure Budget	0002	202,782.30
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	198,738.07
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	198,738.07
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	4,044.23
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	202,782.30
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	2,368,272.85

Budget Uses

Expenditure Budget	0002	2,368,272.85
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,322,180.37
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,322,180.37

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	46,092.48
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,368,272.85
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
02 Big Horn

1189 Hardin H S

Submit ID: 1189-65495767

50 Debt Service Fund
1189

Taxable Value		17,874,620.00
Adopted Budget	0001	468,750.00

Budget Uses

Expenditure Budget	0002	335,052.31
Add To Fund Balance	0003	133,697.69
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	7,673,644.81
Fund Balance In Sinking Fund	0960	7,654,746.69
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	18,898.12
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	142,746.16
Interest Earnings	1510	134,197.69
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	172,908.03
Jurisdiction Mills	999	9.67
Total Estimated Revenues to Fund Adopted Budget	0004	468,750.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
High School Bond	06/15/2011	06/15/2026	7,500,000.00	803,780.35	334,552.31	0.00	500.00
Total Bond Requirements							335,052.31
Total Debt Service Requirements						0002	335,052.31

Budget Report
FY 2026

02 Big Horn

1189 Hardin H S

Submit ID: 1189-65495767

61 Building Reserve Fund

Adopted Budget		0001	118,762.41

Budget Uses

Expenditure Budget		0002	118,762.41
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	1,006.59
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	1,006.59
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	15,770.82
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	80,306.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	21,679.00	
District Tax Levy		1110	21,679.00
District Mills		999	1.21
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.21
Total Estimated Revenues to Fund Adopted Budget		0004	118,762.41

Budget Report
FY 2026

03 Blaine

0030 Harlem Elem

Submit ID: 0030-58119471

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 474	N/A	3,563,079

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Kelly Messerly

(Signature) (Date)

Chairperson, School Trustees: Michael King II

(Signature) (Date)

County Superintendent: Kendall Harwood

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

03 Blaine

0030 Harlem Elem

Submit ID: 0030-58119471

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,534,093.85	223,891.31	10%	6.34%	0.00	3,447,069.16	87,024.69	24.47
10 Transportation	232,000.00	46,400.00	20%	20.00%	35,334.84	64,664.56	132,000.60	37.05
11 Bus Depreciation Reserve	108,000.00	0.00	N/A	0.00%	86,456.24	9,000.00	12,543.76	3.52
13 Tuition	8,000.00		N/A		4,120.45	100.00	3,779.55	1.06
14 Retirement	735,000.00	100,000.00	20%	13.61%	38,398.93	696,601.07		
17 Adult Education	1,000.00	0.00	35%	0.00%	383.86	616.14	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	8,700.00	0.00	N/A	0.00%	5,148.02	3,551.98	0.00	0.00
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	199,000.00	0.00	N/A	0.00%	98,580.36	78,294.64	22,125.00	6.21
Total of All Funds	4,825,793.85	370,291.31			268,422.70	4,299,897.55	257,473.60	72.31

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

Budget Report
FY 2026

03 Blaine

0030 Harlem Elem

Submit ID: 0030-58119471

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	HARLEM K-6	371 *
M1	HARLEM 7-8	103 *

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

A.	Direct State Aid	(I-A)	1,539,762.79
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	352,272.96
D.	At Risk Student	(I-D)	49,399.98
E.	Indian Education For All	(I-E)	12,025.38
F.	American Indian Achievement Gap	(I-F)	106,821.00
G.	Data For Achievement	(I-G)	11,513.46
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	168,801.26
I.	State Special Education Related-Services Payment To Coop	(I-I)	25,029.27
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	48,863.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	477
B.	BASE Budget Limit	(II-B)	3,254,540.84
C.	Maximum Budget Limit	(II-C)	3,990,477.66
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	3,254,540.84

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,534,093.85
H.	Maximum Budget Limit	(II-H)	4,290,866.44
I.	Highest Budget Without a Vote	(II-I)	3,534,093.85
J.	Highest Budget	(II-J)	4,290,866.44
K.	Highest Voted Amount	(II-K)	756,772.59
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,534,093.85

Budget Report
FY 2026

03 Blaine

0030 Harlem Elem

Submit ID: 0030-58119471

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

A.	Operating Reserve (961)	(III-A)		223,891.31
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		223,891.31

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,534,093.85
	1. BASE Budget Limit	(V-A1)	3,534,093.85	
	2. Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,539,762.79
	1. Direct State Aid Paid By State	(V-B1)	1,539,762.79	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		352,272.96
D.	At Risk Student	(V-D)		49,399.98
E.	Indian Education For All	(V-E)		12,025.38
F.	American Indian Achievement Gap	(V-F)		106,821.00
G.	Data For Achievement	(V-G)		11,513.46
H.	Special Education Allowable Cost Payment	(V-H)		168,801.26
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		10,794.72
	1. Actual Non-Levy Revenue	(V-J1)	10,794.72	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,282,702.30
	1. State - Guaranteed Tax Base Aid	(V-L1)	1,195,677.61	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	87,024.69	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,534,093.85

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		24.47
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
	1. District Property Tax Levy Mills	(V-U1)	0.00	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		24.47

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
03 Blaine
0030 Harlem Elem

Submit ID: 0030-58119471

01 General Fund

Adopted Budget	0001	3,534,093.85

Budget Uses

Expenditure Budget	0002	3,534,093.85
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,539,762.79
Quality Educator	3111	352,272.96
At Risk Student	3112	49,399.98
Indian Education For All	3113	12,025.38
American Indian Achievement Gap	3114	106,821.00
State Special Education Allowable Cost Payment to Districts	3115	168,801.26
Data For Achievement	3116	11,513.46
State - Guaranteed Tax Base Aid	3120	1,195,677.61

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	10,794.72
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	87,024.69		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	87,024.69
Total Estimated Revenues to Fund Adopted Budget			0004	3,534,093.85
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2026

03 Blaine

0030 Harlem Elem

Submit ID: 0030-58119471

10 Transportation Fund

Adopted Budget	0001	232,000.00

Budget Uses

Expenditure Budget	0002	232,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	56,967.78
Contingency	0006	5,696.77
Over-Schedule	0011	169,335.45
Fund Balance for Budget	TFS48	81,734.84
Operating Reserve	0961	46,400.00
Unreserved Fund Balance Reappropriated	0970	35,334.84

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	2,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	15,666.14
State - On-Schedule Transportation Reimbursement	3210	46,998.42
District Tax Levy	1110	132,000.60
District Mills	999	37.05
Total Estimated Revenues to Fund Adopted Budget	0004	232,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

03 Blaine

0030 Harlem Elem

Submit ID: 0030-58119471

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	108,000.00

Budget Uses

Expenditure Budget	0002	108,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	86,456.24
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	86,456.24
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	9,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	12,543.76
District Mills	999	3.52
Total Estimated Revenues to Fund Adopted Budget	0004	108,000.00

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
24-2381C 2026 Bluebird 84 Pass Bus #2	2025	143,150.00	0.00	28,630.00	1,000.00
2023 BlueBird Vision 83 Pass Gas	2023	70,700.00	6,673.03	14,140.00	1,000.00
2022 Bluebird 84 Passenger Bus	2021	100,100.00	19,584.65	20,020.00	1,000.00
24-3905B 2016 Chevy Collins 14/pass Wheelchair equipped bus	2019	29,250.00	24,400.00	5,850.00	1,000.00
24-4370B 2019 Integrated RE S 84 Pass Bus	2019	80,823.23	28,840.56	16,164.65	1,000.00
24-2519B 2018 Bluebird 83 Pass Bus	2018	64,450.00	23,950.90	12,890.00	1,000.00
24-7647A 2016 Blue Bird Charter Conversion	2016	112,033.90	65,490.55	22,406.78	1,000.00
24-468 2016 Blue Bird 83 Pass Bus #3	2015	70,840.00	37,363.47	14,168.00	8,566.79
24-509 2007 Intl 71 Pass Bus #5	2007	53,530.21	74,318.35	10,706.04	5,976.97
Total					21,543.76

Budget Report
FY 2026

03 Blaine

0030 Harlem Elem

Submit ID: 0030-58119471

13 Tuition Fund

Adopted Budget	0001	8,000.00

Budget Uses

Expenditure Budget	0002	8,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,120.45
Unreserved Fund Balance Reappropriated	0970	4,120.45

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	100.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	3,779.55
District Mills	999	1.06
Total Estimated Revenues to Fund Adopted Budget	0004	8,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
03 Blaine
0030 Harlem Elem

Submit ID: 0030-58119471

14 Retirement Fund

Adopted Budget	0001	735,000.00

Budget Uses

Expenditure Budget	0002	735,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	138,398.93
Operating Reserve	0961	100,000.00
Unreserved Fund Balance Reappropriated	0970	38,398.93

Estimated Funding Sources

Interest Earnings	1510	6,000.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	690,601.07
Total Estimated Revenues to Fund Adopted Budget	0004	735,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

03 Blaine

0030 Harlem Elem

Submit ID: 0030-58119471

17 Adult Education Fund

Adopted Budget	0001	1,000.00

Budget Uses

Expenditure Budget	0002	1,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	383.86
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	383.86

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	606.14
Interest Earnings	1510	10.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	8,700.00

Budget Uses

Expenditure Budget	0002	8,700.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	5,148.02
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,148.02
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	518.85
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	3,033.13
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	8,700.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

03 Blaine

0030 Harlem Elem

Submit ID: 0030-58119471

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

03 Blaine

0030 Harlem Elem

Submit ID: 0030-58119471

61 Building Reserve Fund

Adopted Budget		0001	199,000.00

Budget Uses

Expenditure Budget		0002	199,000.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	98,580.36
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	98,580.36
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	5,564.64
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	72,730.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	22,125.00	
District Tax Levy		1110	22,125.00
District Mills		999	6.21
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	6.21
Total Estimated Revenues to Fund Adopted Budget		0004	199,000.00

Budget Report
FY 2026

03 Blaine

0031 Harlem H S

Submit ID: 0031-14475258

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	179	4,192,960

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Kelly Messerly

(Signature) (Date)

Chairperson, School Trustees: Michael King II

(Signature) (Date)

County Superintendent: Kendall Harwood

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

03 Blaine

0031 Harlem H S

Submit ID: 0031-14475258

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,729,934.12	150,593.43	10%	8.71%	0.00	1,670,904.10	59,030.02	14.13
10 Transportation	120,000.00	24,000.00	20%	20.00%	21,289.22	15,349.24	83,361.54	19.88
11 Bus Depreciation Reserve	55,000.00	0.00	N/A	0.00%	44,592.94	4,200.00	6,207.06	1.48
13 Tuition	12,000.00		N/A		5,919.49	100.00	5,980.51	1.43
14 Retirement	335,000.00	50,000.00	20%	14.93%	13,922.10	321,077.90		
17 Adult Education	1,000.00	0.00	35%	0.00%	298.78	701.22	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	3,500.00	0.00	N/A	0.00%	1,732.42	1,767.58	0.00	0.00
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	104,000.00	0.00	N/A	0.00%	41,824.21	48,240.79	13,935.00	3.32
Total of All Funds	2,360,434.12	224,593.43			129,579.16	2,062,340.83	168,514.13	40.24

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

Budget Report
FY 2026

03 Blaine

0031 Harlem H S

Submit ID: 0031-14475258

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 HARLEM HS 9-12 179

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

A.	Direct State Aid	(I-A)	824,794.79
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	114,360.09
D.	At Risk Student	(I-D)	17,109.05
E.	Indian Education For All	(I-E)	4,541.23
F.	American Indian Achievement Gap	(I-F)	41,832.00
G.	Data For Achievement	(I-G)	4,347.91
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	48,354.78
I.	State Special Education Related-Services Payment To Coop	(I-I)	9,760.87
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	43,018.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	170
B.	BASE Budget Limit	(II-B)	1,574,043.72
C.	Maximum Budget Limit	(II-C)	1,940,701.55
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	1,574,043.72

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,729,934.12
H.	Maximum Budget Limit	(II-H)	2,119,310.30
I.	Highest Budget Without a Vote	(II-I)	1,729,934.12
J.	Highest Budget	(II-J)	2,119,310.30
K.	Highest Voted Amount	(II-K)	389,376.18
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,729,934.12

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

A.	Operating Reserve (961)	(III-A)		150,593.43
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		150,593.43

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,729,934.12
	1. BASE Budget Limit	(V-A1)	1,729,934.12	
	2. Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		824,794.79
	1. Direct State Aid Paid By State	(V-B1)	824,794.79	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		114,360.09
D.	At Risk Student	(V-D)		17,109.05
E.	Indian Education For All	(V-E)		4,541.23
F.	American Indian Achievement Gap	(V-F)		41,832.00
G.	Data For Achievement	(V-G)		4,347.91
H.	Special Education Allowable Cost Payment	(V-H)		48,354.78
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		7,719.91
	1. Actual Non-Levy Revenue	(V-J1)	7,719.91	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		666,874.36
	1. State - Guaranteed Tax Base Aid	(V-L1)	607,844.34	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	59,030.02	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,729,934.12

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		14.13
U.	Over-BASE Mills	(V-U)		0.00
	1. District Property Tax Levy Mills	(V-U1)	0.00	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		14.13

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
03 Blaine
0031 Harlem H S

Submit ID: 0031-14475258

01 General Fund

Adopted Budget	0001	1,729,934.12

Budget Uses

Expenditure Budget	0002	1,729,934.12
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	824,794.79
Quality Educator	3111	114,360.09
At Risk Student	3112	17,109.05
Indian Education For All	3113	4,541.23
American Indian Achievement Gap	3114	41,832.00
State Special Education Allowable Cost Payment to Districts	3115	48,354.78
Data For Achievement	3116	4,347.91
State - Guaranteed Tax Base Aid	3120	607,844.34

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	7,719.91
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	59,030.02		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	59,030.02
Total Estimated Revenues to Fund Adopted Budget			0004	1,729,934.12
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	120,000.00

Budget Uses

Expenditure Budget	0002	120,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	12,862.94
Contingency	0006	1,286.29
Over-Schedule	0011	105,850.77
Fund Balance for Budget	TFS48	45,289.22
Operating Reserve	0961	24,000.00
Unreserved Fund Balance Reappropriated	0970	21,289.22

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	1,200.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	3,537.31
State - On-Schedule Transportation Reimbursement	3210	10,611.93
District Tax Levy	1110	83,361.54
District Mills	999	19.88
Total Estimated Revenues to Fund Adopted Budget	0004	120,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

03 Blaine

0031 Harlem H S

Submit ID: 0031-14475258

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	55,000.00

Budget Uses

Expenditure Budget	0002	55,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	44,592.94
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	44,592.94
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	4,200.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	6,207.06
District Mills	999	1.48
Total Estimated Revenues to Fund Adopted Budget	0004	55,000.00

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
24 2381C 2026 Bluebird 84 Pass Bus #2	2025	61,350.00	0.00	12,270.00	1,000.00
2023 BlueBird Vision 83 Pass Gas	2023	52,800.00	2,000.00	10,560.00	1,000.00
2022 Bluebird 84 Passenger Bus	2021	42,900.00	2,225.22	8,580.00	1,000.00
24-3905B 2016 Chevy Collins 14/pass Wheelchair equipped bus	2019	29,250.00	12,700.00	5,850.00	1,000.00
24-4370B 2019 Integrated RE S 84 Pass Bus	2019	30,852.82	8,050.53	6,170.56	1,000.00
24-2519B 2018 Bluebird 83 Pass Bus	2018	64,450.00	14,890.00	12,890.00	1,000.00
24-7647A 2016 Blue Bird Charter Conversion	2016	69,426.10	24,688.16	13,885.22	3,407.06
24-468 2016 Blue Bird 83 Pass Bus #3	2015	55,660.00	16,132.00	11,132.00	1,000.00
24-509 2007 Intl 71 Pass Bus	2007	23,000.00	34,500.00	N/A	NA
Total					10,407.06

Budget Report
FY 2026
03 Blaine
0031 Harlem H S

Submit ID: 0031-14475258

13 Tuition Fund

Adopted Budget	0001	12,000.00

Budget Uses

Expenditure Budget	0002	12,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,919.49
Unreserved Fund Balance Reappropriated	0970	5,919.49

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	100.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	5,980.51
District Mills	999	1.43
Total Estimated Revenues to Fund Adopted Budget	0004	12,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

03 Blaine

0031 Harlem H S

Submit ID: 0031-14475258

14 Retirement Fund

Adopted Budget	0001	335,000.00

Budget Uses

Expenditure Budget	0002	335,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	63,922.10
Operating Reserve	0961	50,000.00
Unreserved Fund Balance Reappropriated	0970	13,922.10

Estimated Funding Sources

Interest Earnings	1510	4,800.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	316,277.90
Total Estimated Revenues to Fund Adopted Budget	0004	335,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

03 Blaine

0031 Harlem H S

Submit ID: 0031-14475258

17 Adult Education Fund

Adopted Budget	0001	1,000.00

Budget Uses

Expenditure Budget	0002	1,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	298.78
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	298.78

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	690.00
Interest Earnings	1510	11.22
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	3,500.00

Budget Uses

Expenditure Budget	0002	3,500.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,732.42
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,732.42
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	282.87
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,484.71
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

03 Blaine

0031 Harlem H S

Submit ID: 0031-14475258

61 Building Reserve Fund

Adopted Budget		0001	104,000.00

Budget Uses

Expenditure Budget		0002	104,000.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	41,824.21
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	41,824.21
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	2,625.79
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	45,615.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	13,935.00	
District Tax Levy		1110	13,935.00
District Mills		999	3.32
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.32
Total Estimated Revenues to Fund Adopted Budget		0004	104,000.00

Budget Report
FY 2026

54 Wheatland

0946 Harlowton K-12

Submit ID: 0946-48029098

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	239	*	71	15,866,074

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Andrea Keller

(Signature) (Date)

Chairperson, School Trustees: James Lane

(Signature) (Date)

County Superintendent: Tara Berg

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

54 Wheatland

0946 Harlowton K-12

Submit ID: 0946-48029098

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,225,458.65	270,280.85	10%	8.38%	0.00	2,015,732.80	1,209,725.85	76.25
10 Transportation	350,000.00	70,000.00	20%	20.00%	37,958.99	70,848.56	241,192.45	15.20
11 Bus Depreciation Reserve	390,447.03	0.00	N/A	0.00%	268,197.03	0.00	122,250.00	7.71
13 Tuition	215,781.22		N/A		300.70	0.00	215,480.52	13.58
14 Retirement	480,000.00	96,000.00	20%	20.00%	10,719.67	469,280.33		
17 Adult Education	50,000.00	17,500.00	35%	35.00%	4,816.82	0.00	45,183.18	2.85
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	44,690.94	12,686.53	N/A	28.39%	0.00	2,257.37	42,433.57	2.67
29 Flexibility	19,735.03	58,474.16	N/A	296.30%	0.00	19,735.03	0.00	0.00
61 Building Reserve	114,676.02	0.00	N/A	0.00%	2,706.02	79,359.78	32,610.22	2.06
Total of All Funds	4,890,788.89	524,941.54			324,699.23	2,657,213.87	1,908,875.79	120.32

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

Budget Report
FY 2026

54 Wheatland

0946 Harlowton K-12

Submit ID: 0946-48029098

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	HARLOWTON K-6	201
M1	HARLOWTON 7-8	38
H1	HARLOWTON HS 9-12	71 *

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

A.	Direct State Aid	(I-A)	1,230,695.60
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	230,006.40
D.	At Risk Student	(I-D)	17,214.17
E.	Indian Education For All	(I-E)	7,864.70
F.	American Indian Achievement Gap	(I-F)	3,237.00
G.	Data For Achievement	(I-G)	7,529.90
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	110,775.91
I.	State Special Education Related-Services Payment To Coop	(I-I)	16,686.18
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	9,902.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	11,544.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	278
B.	BASE Budget Limit	(II-B)	2,308,358.46
C.	Maximum Budget Limit	(II-C)	2,860,796.92
D.	Over-BASE Levy As Submitted on Budget	(II-D)	616,771.29
E.	Adopted Budget	(II-E)	2,925,129.75

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,630,200.12
H.	Maximum Budget Limit	(II-H)	3,225,458.65
I.	Highest Budget Without a Vote	(II-I)	3,225,458.65
J.	Highest Budget	(II-J)	3,225,458.65
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,225,458.65

Budget Report
FY 2026

54 Wheatland

Submit ID: 0946-48029098

0946 Harlowton K-12

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

A.	Operating Reserve (961)	(III-A)			270,280.85
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			270,280.85

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	83,396.62	27,379.29	110,775.91
B.	Special Education RSBG to Coop	13,032.67	3,653.51	16,686.18
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	38,571.72	12,413.12	50,984.84

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	182,198.00	364,401.00	546,599.00
F.	100% Of Per Student Entitlement	1,617,370.50	589,264.50	2,206,635.00
		1,799,568.50	953,665.50	2,753,234.00
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	635,247.68	336,643.92	971,891.60
H.	Special Education in BASE@40%	38,571.72	12,413.12	50,984.84
I.	Subsidized BASE Amount	673,819.40	349,057.04	1,022,876.44
J.	Subsidized BASE Ratio	66%	34%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,225,458.65
	1. BASE Budget Limit	(V-A1)	2,630,200.12	
	2. Over-BASE Budget	(V-A2)	595,258.53	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,230,695.60
	1. Direct State Aid Paid By State	(V-B1)	1,230,695.60	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		230,006.40
D.	At Risk Student	(V-D)		17,214.17
E.	Indian Education For All	(V-E)		7,864.70
F.	American Indian Achievement Gap	(V-F)		3,237.00
G.	Data For Achievement	(V-G)		7,529.90

H.	Special Education Allowable Cost Payment	(V-H)		110,775.91
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		4,149.78
	1. Actual Non-Levy Revenue	(V-J1)	4,149.78	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,018,726.66
	1. State - Guaranteed Tax Base Aid	(V-L1)	404,259.34	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	614,467.32	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,630,200.12

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		595,258.53
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		595,258.53

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		26.09
T.	BASE Mills - High School	(V-T)		12.64
U.	Over-BASE Mills	(V-U)		37.52
	1. District Property Tax Levy Mills	(V-U1)	37.52	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		76.25

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
54 Wheatland

0946 Harlowton K-12

Submit ID: 0946-48029098

01 General Fund

Adopted Budget	0001	3,225,458.65

Budget Uses

Expenditure Budget	0002	3,225,458.65
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,230,695.60
Quality Educator	3111	230,006.40
At Risk Student	3112	17,214.17
Indian Education For All	3113	7,864.70
American Indian Achievement Gap	3114	3,237.00
State Special Education Allowable Cost Payment to Districts	3115	110,775.91
Data For Achievement	3116	7,529.90
State - Guaranteed Tax Base Aid	3120	404,259.34

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	4,149.78
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	614,467.32		
Over-BASE Levy	1110(c)	595,258.53		
District Tax Levy			1110	1,209,725.85
Total Estimated Revenues to Fund Adopted Budget			0004	3,225,458.65
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	350,000.00

Budget Uses

Expenditure Budget	0002	350,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	64,407.77
Contingency	0006	6,440.78
Over-Schedule	0011	279,151.45
Fund Balance for Budget	TFS48	107,958.99
Operating Reserve	0961	70,000.00
Unreserved Fund Balance Reappropriated	0970	37,958.99

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	17,712.14
State - On-Schedule Transportation Reimbursement	3210	53,136.42
District Tax Levy	1110	241,192.45
District Mills	999	15.20
Total Estimated Revenues to Fund Adopted Budget	0004	350,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	390,447.03

Budget Uses

Expenditure Budget	0002	390,447.03
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	268,197.03
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	268,197.03
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	122,250.00
District Mills	999	7.71
Total Estimated Revenues to Fund Adopted Budget	0004	390,447.03

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2020 Maroon Ford Expedition MAX XLT	2025	45,000.00	0.00	9,000.00	9,000.00
2021 Maroon Ford Expedition MAX XLT	2025	41,000.00	0.00	8,200.00	8,200.00
2026 Bluebird bus #25	2025	228,500.00	0.00	45,700.00	45,700.00
2022 Blue Bird Cruiser #22	2022	160,750.00	96,450.00	32,150.00	32,150.00
2019 Bluebird bus #19	2018	136,000.00	163,200.00	27,200.00	27,200.00
2015 Bluebird bus #15	2014	128,750.00	193,125.00	N/A	NA
2012 Blue Bird bus #12	2012	129,200.00	193,800.00	N/A	NA
2005 Bluebird Bus #5	2005	69,500.00	104,250.00	N/A	NA
Total					122,250.00

13 Tuition Fund

Adopted Budget	0001	215,781.22

Budget Uses

Expenditure Budget	0002	215,781.22
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	300.70
Unreserved Fund Balance Reappropriated	0970	300.70

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	215,480.52
District Mills	999	13.58
Total Estimated Revenues to Fund Adopted Budget	0004	215,781.22
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	480,000.00

Budget Uses

Expenditure Budget	0002	480,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	106,719.67
Operating Reserve	0961	96,000.00
Unreserved Fund Balance Reappropriated	0970	10,719.67

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	469,280.33
Total Estimated Revenues to Fund Adopted Budget	0004	480,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	50,000.00

Budget Uses

Expenditure Budget	0002	50,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	22,316.82
Operating Reserve	0961	17,500.00
Unreserved Fund Balance Reappropriated	0970	4,816.82

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	45,183.18
District Mills	999	2.85
Total Estimated Revenues to Fund Adopted Budget	0004	50,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	44,690.94

Budget Uses

Expenditure Budget	0002	44,690.94
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	12,686.53
Operating Reserve	0961	12,686.53
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,257.37
District Tax Levy	1110	42,433.57
District Mills	999	2.67
Total Estimated Revenues to Fund Adopted Budget	0004	44,690.94
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	19,735.03

Budget Uses

Expenditure Budget	0002	19,735.03
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	58,474.16
Operating Reserve	0961	58,474.16
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	19,735.03
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	19,735.03
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

54 Wheatland

0946 Harlowton K-12

Submit ID: 0946-48029098

61 Building Reserve Fund

Adopted Budget		0001	114,676.02

Budget Uses

Expenditure Budget		0002	114,676.02
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	2,706.02
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	2,706.02
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	79,359.78
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	32,610.22	
District Tax Levy		1110	32,610.22
District Mills		999	2.06
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.06
Total Estimated Revenues to Fund Adopted Budget		0004	114,676.02

Budget Report
FY 2026

28 Madison

Submit ID: 0543-91121376

0543 Harrison K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 64	* 24	3,939,826

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Lisa Morgan

(Signature) (Date)

Chairperson, School Trustees: Mark Homner

(Signature) (Date)

County Superintendent: Pam Birkeland

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

28 Madison

Submit ID: 0543-91121376

0543 Harrison K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,353,038.20	124,064.40	10%	9.17%	0.00	908,126.21	444,911.99	112.93
10 Transportation	95,000.00	19,000.00	20%	20.00%	0.00	71,347.79	23,652.21	6.00
11 Bus Depreciation Reserve	51,907.60	0.00	N/A	0.00%	0.00	1,200.00	50,707.60	12.87
13 Tuition	102,982.79		N/A		32,641.19	1,000.00	69,341.60	17.60
14 Retirement	195,000.00	39,000.00	20%	20.00%	53,558.10	141,441.90		
17 Adult Education	9,437.70	0.00	35%	0.00%	9,437.70	200.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	6,217.31	0.00	N/A	0.00%	120.37	1,096.94	5,000.00	1.27
29 Flexibility	50,771.40	0.00	N/A	0.00%	49,771.40	1,000.00	0.00	0.00
61 Building Reserve	613,521.31	0.00	N/A	0.00%	496,021.31	74,200.00	43,300.00	10.99
Total of All Funds	2,477,876.31	182,064.40			641,550.07	1,199,612.84	636,913.40	161.66

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

Budget Report
FY 2026

28 Madison

Submit ID: 0543-91121376

0543 Harrison K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	HARRISON K-6	54 *
M1	HARRISON 7-8	10 *
H1	HARRISON HS 9-12	24 *

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

A.	Direct State Aid	(I-A)	527,332.29
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	77,089.97
D.	At Risk Student	(I-D)	2,797.27
E.	Indian Education For All	(I-E)	2,232.56
F.	American Indian Achievement Gap	(I-F)	249.00
G.	Data For Achievement	(I-G)	2,137.52
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	10,961.20
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,653.51
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	5,472.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	11,817.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	100
B.	BASE Budget Limit	(II-B)	1,053,241.82
C.	Maximum Budget Limit	(II-C)	1,313,095.41
D.	Over-BASE Levy As Submitted on Budget	(II-D)	249,431.90
E.	Adopted Budget	(II-E)	1,302,673.72

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,045,084.84
H.	Maximum Budget Limit	(II-H)	1,326,813.69
I.	Highest Budget Without a Vote	(II-I)	1,294,516.74
J.	Highest Budget	(II-J)	1,353,038.20
K.	Highest Voted Amount	(II-K)	58,521.46
L.	Amount Approved on Ballot by Voters	(II-L)	58,521.46
M.	Adopted Budget	(II-M)	1,353,038.20

Budget Report
FY 2026
28 Madison

Submit ID: 0543-91121376

0543 Harrison K-12 Schools

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

A.	Operating Reserve (961)	(III-A)		124,064.40
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		124,064.40

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		**Elementary**	**High School**	**K-12**
A.	Special Education Allowable Costs	8,998.00	1,963.20	10,961.20
B.	Special Education RSBG to Coop	2,999.15	654.36	3,653.51
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	4,798.86	1,047.02	5,845.88

Proration of BASE Budget to Elementary and High School Programs:		**Elementary**	**High School**	**K-12**
E.	100% Of Basic Entitlement	182,198.00	364,401.00	546,599.00
F.	100% Of Per Student Entitlement	433,645.30	199,470.00	633,115.30
		615,843.30	563,871.00	1,179,714.30
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	217,392.69	199,046.46	416,439.15
H.	Special Education in BASE@40%	4,798.86	1,047.02	5,845.88
I.	Subsidized BASE Amount	222,191.55	200,093.48	422,285.03
J.	Subsidized BASE Ratio	53%	47%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,353,038.20
1.	BASE Budget Limit	(V-A1)	1,045,084.84	
2.	Over-BASE Budget	(V-A2)	307,953.36	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		527,332.29
1.	Direct State Aid Paid By State	(V-B1)	527,332.29	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		77,089.97
D.	At Risk Student	(V-D)		2,797.27
E.	Indian Education For All	(V-E)		2,232.56
F.	American Indian Achievement Gap	(V-F)		249.00
G.	Data For Achievement	(V-G)		2,137.52

H.	Special Education Allowable Cost Payment	(V-H)		10,961.20
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		12,917.46
	1. Actual Non-Levy Revenue	(V-J1)	9,997.29	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	2,920.17	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		409,367.57
	1. State - Guaranteed Tax Base Aid	(V-L1)	272,408.94	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	136,958.63	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,045,084.84

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		307,953.36
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		307,953.36

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		22.82
T.	BASE Mills - High School	(V-T)		11.95
U.	Over-BASE Mills	(V-U)		78.16
	1. District Property Tax Levy Mills	(V-U1)	78.16	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		112.93

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

28 Madison

Submit ID: 0543-91121376

0543 Harrison K-12 Schools

01 General Fund

Adopted Budget	0001	1,353,038.20

Budget Uses

Expenditure Budget	0002	1,353,038.20
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	527,332.29
Quality Educator	3111	77,089.97
At Risk Student	3112	2,797.27
Indian Education For All	3113	2,232.56
American Indian Achievement Gap	3114	249.00
State Special Education Allowable Cost Payment to Districts	3115	10,961.20
Data For Achievement	3116	2,137.52
State - Guaranteed Tax Base Aid	3120	272,408.94

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	9,397.29
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	600.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	2,920.17
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	136,958.63		
Over-BASE Levy	1110(c)	307,953.36		
District Tax Levy			1110	444,911.99
Total Estimated Revenues to Fund Adopted Budget			0004	1,353,038.20
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	95,000.00

Budget Uses

Expenditure Budget	0002	95,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	62,588.90
Contingency	0006	6,258.89
Over-Schedule	0011	26,152.21
Fund Balance for Budget	TFS48	19,000.00
Operating Reserve	0961	19,000.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	2,500.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	17,211.94
State - On-Schedule Transportation Reimbursement	3210	51,635.85
District Tax Levy	1110	23,652.21
District Mills	999	6.00
Total Estimated Revenues to Fund Adopted Budget	0004	95,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	51,907.60

Budget Uses

Expenditure Budget	0002	51,907.60
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,200.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	50,707.60
District Mills	999	12.87
Total Estimated Revenues to Fund Adopted Budget	0004	51,907.60

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
MCI Wildcat Bus	2023	6,000.00	1,200.00	1,200.00	1,200.00
2018 Thomas	2020	90,845.00	25,169.00	18,169.00	18,169.00
International	2020	30,500.00	26,500.00	6,100.00	6,100.00
International 2	2020	30,500.00	26,500.00	6,100.00	6,100.00
Ford Expedition	2019	30,176.00	36,211.20	6,035.20	6,035.20
Ford Expedition #2	2019	33,998.00	39,933.20	6,799.60	6,799.60
Toyota Sienna	2019	31,519.00	33,822.80	6,303.80	6,303.80
Total					50,707.60

13 Tuition Fund

Adopted Budget	0001	102,982.79

Budget Uses

Expenditure Budget	0002	102,982.79
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	32,641.19
Unreserved Fund Balance Reappropriated	0970	32,641.19

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,000.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	69,341.60
District Mills	999	17.60
Total Estimated Revenues to Fund Adopted Budget	0004	102,982.79
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	195,000.00

Budget Uses

Expenditure Budget	0002	195,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	92,558.10
Operating Reserve	0961	39,000.00
Unreserved Fund Balance Reappropriated	0970	53,558.10

Estimated Funding Sources

Interest Earnings	1510	4,000.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	137,441.90
Total Estimated Revenues to Fund Adopted Budget	0004	195,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

28 Madison

Submit ID: 0543-91121376

0543 Harrison K-12 Schools

17 Adult Education Fund

Adopted Budget	0001	9,437.70

Budget Uses

Expenditure Budget	0002	9,437.70
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,437.70
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	9,437.70

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	200.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	9,437.70
Estimated Revenues Exceeding Adopted Budget	0004a	200.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
28 Madison

Submit ID: 0543-91121376

0543 Harrison K-12 Schools

28 Technology Fund

Adopted Budget	0001	6,217.31

Budget Uses

Expenditure Budget	0002	6,217.31
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	120.37
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	120.37
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	200.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	896.94
District Tax Levy	1110	5,000.00
District Mills	999	1.27
Total Estimated Revenues to Fund Adopted Budget	0004	6,217.31
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	50,771.40

Budget Uses

Expenditure Budget	0002	50,771.40
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	49,771.40
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	49,771.40

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	50,771.40
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

28 Madison

Submit ID: 0543-91121376

0543 Harrison K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	613,521.31

Budget Uses

Expenditure Budget		0002	613,521.31
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	496,021.31
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	496,021.31
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	1,000.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	73,200.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	25,000.00	
Building Reserve Permissive Levy	1110(b)	18,300.00	
District Tax Levy		1110	43,300.00
District Mills		999	10.99
Building Reserve Voted Mills		0134	6.35
Building Reserve Permissive Mills		0135	4.64
Total Estimated Revenues to Fund Adopted Budget		0004	613,521.31

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/03/2016	375,000.00	15	612	225,000.00	25,000.00	25,000.00
Total						25,000.00

Budget Report
FY 2026

21 Hill

0427 Havre Elem

Submit ID: 0427-76802642

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	1,318	N/A	20,479,720

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Moses Deanon

(Signature) (Date)

Chairperson, School Trustees: Timothy Scheele

(Signature) (Date)

County Superintendent: Victoria Proctor

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

21 Hill

0427 Havre Elem

Submit ID: 0427-76802642

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	10,508,116.00	842,744.80	10%	8.02%	0.00	8,194,521.22	2,313,594.78	112.94
10 Transportation	640,000.00	128,000.00	20%	20.00%	16,727.49	145,200.00	478,072.51	23.34
11 Bus Depreciation Reserve	646,334.00	0.76	N/A	0.00%	539,559.20	0.00	106,774.80	5.21
13 Tuition	73,000.00		N/A		42,192.20	0.00	30,807.80	1.50
14 Retirement	1,522,500.00	283,885.23	20%	18.65%	0.00	1,522,500.00		
17 Adult Education	4,343.00	0.00	35%	0.00%	0.00	0.00	4,343.00	0.21
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	174,783.00	0.69	N/A	0.00%	47,301.41	7,481.59	120,000.00	5.86
29 Flexibility	508,728.00	0.05	N/A	0.00%	491,354.89	17,373.11	0.00	0.00
61 Building Reserve	1,095,789.00	0.86	N/A	0.00%	906,059.00	151,730.00	38,000.00	1.86
Total of All Funds	15,173,593.00	1,254,632.39			2,043,194.19	10,038,805.92	3,091,592.89	150.92

50 Debt Service **Tax Jurisdiction**								
0427	396,616.00	0.00	20-9-438	0.00%	242,500.23	0.00	154,115.77	7.53

Budget Report
FY 2026

21 Hill

0427 Havre Elem

Submit ID: 0427-76802642

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	HAVRE K-6	1,060
M1	HAVRE 7-8	258

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

A.	Direct State Aid	(I-A)	4,104,561.19
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	722,250.36
D.	At Risk Student	(I-D)	97,697.89
E.	Indian Education For All	(I-E)	33,437.66
F.	American Indian Achievement Gap	(I-F)	83,415.00
G.	Data For Achievement	(I-G)	32,014.22
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	287,495.34
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	110,793.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	1,302
B.	BASE Budget Limit	(II-B)	8,068,412.78
C.	Maximum Budget Limit	(II-C)	9,997,865.36
D.	Over-BASE Levy As Submitted on Budget	(II-D)	1,790,836.22
E.	Adopted Budget	(II-E)	9,859,249.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	8,717,279.41
H.	Maximum Budget Limit	(II-H)	10,726,269.31
I.	Highest Budget Without a Vote	(II-I)	10,508,116.54
J.	Highest Budget	(II-J)	10,726,269.31
K.	Highest Voted Amount	(II-K)	218,152.77
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	10,508,116.00

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

A.	Operating Reserve (961)	(III-A)		842,744.80
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		842,744.80

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		10,508,116.00
	1. BASE Budget Limit	(V-A1)	8,717,279.41	
	2. Over-BASE Budget	(V-A2)	1,790,836.59	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		4,104,561.19
	1. Direct State Aid Paid By State	(V-B1)	4,104,561.19	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		722,250.36
D.	At Risk Student	(V-D)		97,697.89
E.	Indian Education For All	(V-E)		33,437.66
F.	American Indian Achievement Gap	(V-F)		83,415.00
G.	Data For Achievement	(V-G)		32,014.22
H.	Special Education Allowable Cost Payment	(V-H)		287,495.34
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		8,428.06
	1. Actual Non-Levy Revenue	(V-J1)	8,428.06	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		3,347,979.69
	1. State - Guaranteed Tax Base Aid	(V-L1)	2,825,221.50	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	522,758.19	
M.	**Subtotal of BASE Budget Revenue	(V-M)		8,717,279.41

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		1,790,836.59
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,790,836.59

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		25.50
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		87.44
	1. District Property Tax Levy Mills	(V-U1)	87.44	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		112.94

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

21 Hill

0427 Havre Elem

Submit ID: 0427-76802642

01 General Fund

Adopted Budget	0001	10,508,116.00

Budget Uses

Expenditure Budget	0002	10,508,116.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	4,104,561.19
Quality Educator	3111	722,250.36
At Risk Student	3112	97,697.89
Indian Education For All	3113	33,437.66
American Indian Achievement Gap	3114	83,415.00
State Special Education Allowable Cost Payment to Districts	3115	287,495.34
Data For Achievement	3116	32,014.22
State - Guaranteed Tax Base Aid	3120	2,825,221.50

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	8,428.06
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	522,758.19		
Over-BASE Levy	1110(c)	1,790,836.59		
District Tax Levy			1110	2,313,594.78
Total Estimated Revenues to Fund Adopted Budget			0004	10,508,116.00
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2026

21 Hill

0427 Havre Elem

Submit ID: 0427-76802642

10 Transportation Fund

Adopted Budget	0001	640,000.00

Budget Uses

Expenditure Budget	0002	640,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	132,000.00
Contingency	0006	13,200.00
Over-Schedule	0011	494,800.00
Fund Balance for Budget	TFS48	144,727.49
Operating Reserve	0961	128,000.00
Unreserved Fund Balance Reappropriated	0970	16,727.49

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	36,300.00
State - On-Schedule Transportation Reimbursement	3210	108,900.00
District Tax Levy	1110	478,072.51
District Mills	999	23.34
Total Estimated Revenues to Fund Adopted Budget	0004	640,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	646,334.00

Budget Uses

Expenditure Budget	0002	646,334.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	539,559.96
Operating Reserve	0961	0.76
Unreserved Fund Balance Reappropriated	0970	539,559.20
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	106,774.80
District Mills	999	5.21
Total Estimated Revenues to Fund Adopted Budget	0004	646,334.00

Budget Report
FY 2026

21 Hill

0427 Havre Elem

Submit ID: 0427-76802642

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2023 Ultra Coach liner DXL	2024	146,163.65	29,232.73	29,232.73	0.00
Bus #1 Lion Electric 8086	2023	245,714.78	98,285.92	49,142.96	0.00
Bus #10 Bluebird 8082	2023	69,250.00	27,700.00	13,850.00	360.00
Bus #21 Bluebird 8081	2023	69,250.00	27,700.00	13,850.00	13,850.00
Bus #25 Lion Electric 8120	2023	245,714.78	98,285.92	49,142.96	0.00
BUS # Replacement	2021	67,450.00	29,980.00	13,490.00	0.00
BUS# 20 Replacement	2021	67,450.00	33,725.00	13,490.00	13,490.00
Sped Bus Gas Fuel #3	2020	86,272.00	49,017.60	17,254.40	0.00
Blue Bird #7	2017	52,150.00	51,720.00	10,430.00	10,430.00
Blue Bird Bus #13	2017	52,150.00	51,720.00	10,430.00	10,430.00
BUS #30 MCI Coach	2015	140,435.00	95,435.00	28,087.00	0.00
BUS #12 MCI Coach	2014	56,450.00	55,450.00	11,290.00	11,290.00
BUS #15	2014	99,500.00	71,700.00	19,900.00	0.00
BUS #17	2014	98,750.00	24,750.00	19,750.00	0.00
BUS #23	2014	46,975.00	20,790.00	9,395.00	9,395.00
BUS #8	2014	98,750.00	54,250.00	19,750.00	0.00
BUS #17	2012	47,337.00	36,402.20	9,467.40	9,467.40
BUS #18	2012	47,337.00	38,402.20	9,467.40	9,467.40
BUS #24	2012	46,975.00	30,580.00	9,395.00	9,395.00
BUS #22	2010	46,000.00	53,000.00	9,200.00	9,200.00
BUS #5	2010	42,595.00	25,557.00	8,519.00	0.00
Bus #6 MCI Coach	2010	134,000.00	98,000.00	26,800.00	0.00
BUS #9	2009	92,800.00	132,920.00	18,560.00	0.00
BUS #3	2008	41,000.00	61,500.00	N/A	NA
BUS #2	2007	75,700.00	113,550.00	N/A	NA
BUS #25	2006	33,950.00	50,925.00	N/A	NA
BUS #11	2005	60,564.00	90,846.00	N/A	NA
BUS - MCI #14	2003	75,500.00	113,250.00	N/A	NA
BUS #19	2003	59,798.00	89,697.00	N/A	NA
Total					106,774.80

13 Tuition Fund

Adopted Budget	0001	73,000.00

Budget Uses

Expenditure Budget	0002	73,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	42,192.20
Unreserved Fund Balance Reappropriated	0970	42,192.20

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	30,807.80
District Mills	999	1.50
Total Estimated Revenues to Fund Adopted Budget	0004	73,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

21 Hill

0427 Havre Elem

Submit ID: 0427-76802642

14 Retirement Fund

Adopted Budget	0001	1,522,500.00

Budget Uses

Expenditure Budget	0002	1,522,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	283,885.23
Operating Reserve	0961	283,885.23
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	1,522,500.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,522,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	4,343.00

Budget Uses

Expenditure Budget	0002	4,343.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	4,343.00
District Mills	999	0.21
Total Estimated Revenues to Fund Adopted Budget	0004	4,343.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

21 Hill

0427 Havre Elem

Submit ID: 0427-76802642

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

21 Hill

0427 Havre Elem

Submit ID: 0427-76802642

28 Technology Fund

Adopted Budget	0001	174,783.00

Budget Uses

Expenditure Budget	0002	174,783.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	47,302.10
Operating Reserve	0961	0.69
Unreserved Fund Balance Reappropriated	0970	47,301.41
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	7,481.59
District Tax Levy	1110	120,000.00
District Mills	999	5.86
Total Estimated Revenues to Fund Adopted Budget	0004	174,783.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

21 Hill

0427 Havre Elem

Submit ID: 0427-76802642

29 Flexibility Fund

Adopted Budget	0001	508,728.00

Budget Uses

Expenditure Budget	0002	508,728.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	491,354.94
Operating Reserve	0961	0.05
Unreserved Fund Balance Reappropriated	0970	491,354.89

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	17,373.11
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	508,728.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

21 Hill

0427 Havre Elem

Submit ID: 0427-76802642

50 Debt Service Fund

0427

Taxable Value		20,479,720.00
Adopted Budget	0001	396,616.00

Budget Uses

Expenditure Budget	0002	363,700.00
Add To Fund Balance	0003	32,916.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	242,500.23
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	242,500.23
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	154,115.77
Jurisdiction Mills	999	7.53
Total Estimated Revenues to Fund Adopted Budget	0004	396,616.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
Elementary Bond	01/28/2014	06/30/2034	5,000,000.00	2,440,000.00	250,000.00	113,300.00	400.00
Total Bond Requirements							363,700.00
Total Debt Service Requirements						0002	363,700.00

Budget Report
FY 2026

21 Hill

0427 Havre Elem

Submit ID: 0427-76802642

61 Building Reserve Fund

Adopted Budget		0001	1,095,789.00

Budget Uses

Expenditure Budget		0002	1,095,789.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	906,059.86
Operating Reserve		0961	0.86
Unreserved Fund Balance Reappropriated		0970	906,059.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	151,730.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	38,000.00	
District Tax Levy		1110	38,000.00
District Mills		999	1.86
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.86
Total Estimated Revenues to Fund Adopted Budget		0004	1,095,789.00

Budget Report
FY 2026

21 Hill

0428 Havre H S

Submit ID: 0428-74406396

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	539	24,046,529

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Moses Deanon

(Signature) (Date)

Chairperson, School Trustees: Timothy Scheele

(Signature) (Date)

County Superintendent: Victoria Proctor

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

21 Hill

0428 Havre H S

Submit ID: 0428-74406396

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	5,398,185.00	464,944.85	10%	8.61%	0.00	4,027,825.75	1,370,359.25	56.99
10 Transportation	386,000.00	77,200.00	20%	20.00%	33,304.93	68,200.00	284,495.07	11.83
11 Bus Depreciation Reserve	402,589.00	0.75	N/A	0.00%	317,712.90	0.00	84,876.10	3.53
13 Tuition	20,000.00		N/A		5,591.94	0.00	14,408.06	0.60
14 Retirement	900,000.00	180,000.00	20%	20.00%	56,621.44	843,378.56		
17 Adult Education	95,644.00	33,475.40	35%	35.00%	50,831.82	0.00	44,812.18	1.86
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	100,303.00	0.90	N/A	0.00%	36,550.15	3,752.85	60,000.00	2.50
29 Flexibility	241,222.00	0.80	N/A	0.00%	195,873.30	45,348.70	0.00	0.00
61 Building Reserve	472,555.00	0.88	N/A	0.00%	371,720.00	80,435.00	20,400.00	0.85
Total of All Funds	8,016,498.00	755,623.58			1,068,206.48	5,068,940.86	1,879,350.66	78.16

50 Debt Service Tax Jurisdiction								
0428	251,669.50	0.00	20-9-438	0.00%	138,520.91	0.00	113,148.59	4.71

Budget Report
FY 2026

21 Hill

0428 Havre H S

Submit ID: 0428-74406396

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 HAVRE HS 9-12 539

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

A.	Direct State Aid	(I-A)	2,134,321.52
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	318,528.60
D.	At Risk Student	(I-D)	14,591.89
E.	Indian Education For All	(I-E)	13,674.43
F.	American Indian Achievement Gap	(I-F)	28,386.00
G.	Data For Achievement	(I-G)	13,092.31
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	117,572.07
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	96,440.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	529
B.	BASE Budget Limit	(II-B)	4,020,034.41
C.	Maximum Budget Limit	(II-C)	4,998,377.01
D.	Over-BASE Levy As Submitted on Budget	(II-D)	997,346.59
E.	Adopted Budget	(II-E)	5,017,381.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	4,372,688.93
H.	Maximum Budget Limit	(II-H)	5,398,185.87
I.	Highest Budget Without a Vote	(II-I)	5,398,185.87
J.	Highest Budget	(II-J)	5,398,185.87
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	5,398,185.00

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

A.	Operating Reserve (961)	(III-A)		464,944.85
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		464,944.85

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		5,398,185.00
1.	BASE Budget Limit	(V-A1)	4,372,688.93	
2.	Over-BASE Budget	(V-A2)	1,025,496.07	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		2,134,321.52
1.	Direct State Aid Paid By State	(V-B1)	2,134,321.52	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		318,528.60
D.	At Risk Student	(V-D)		14,591.89
E.	Indian Education For All	(V-E)		13,674.43
F.	American Indian Achievement Gap	(V-F)		28,386.00
G.	Data For Achievement	(V-G)		13,092.31
H.	Special Education Allowable Cost Payment	(V-H)		117,572.07
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		4,709.33
1.	Actual Non-Levy Revenue	(V-J1)	4,709.33	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,727,812.78
1.	State - Guaranteed Tax Base Aid	(V-L1)	1,382,949.60	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	344,863.18	
M.	**Subtotal of BASE Budget Revenue	(V-M)		4,372,688.93

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		1,025,496.07
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,025,496.07

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		14.34
U.	Over-BASE Mills	(V-U)		42.65
	1. District Property Tax Levy Mills	(V-U1)	42.65	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		56.99

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
21 Hill

0428 Havre H S

Submit ID: 0428-74406396

01 General Fund

Adopted Budget	0001	5,398,185.00

Budget Uses

Expenditure Budget	0002	5,398,185.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	2,134,321.52
Quality Educator	3111	318,528.60
At Risk Student	3112	14,591.89
Indian Education For All	3113	13,674.43
American Indian Achievement Gap	3114	28,386.00
State Special Education Allowable Cost Payment to Districts	3115	117,572.07
Data For Achievement	3116	13,092.31
State - Guaranteed Tax Base Aid	3120	1,382,949.60

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	4,709.33
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	344,863.18		
Over-BASE Levy	1110(c)	1,025,496.07		
District Tax Levy			1110	1,370,359.25
Total Estimated Revenues to Fund Adopted Budget			0004	5,398,185.00
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2026
21 Hill
0428 Havre H S

Submit ID: 0428-74406396

10 Transportation Fund

Adopted Budget	0001	386,000.00

Budget Uses

Expenditure Budget	0002	386,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	62,000.00
Contingency	0006	6,200.00
Over-Schedule	0011	317,800.00
Fund Balance for Budget	TFS48	110,504.93
Operating Reserve	0961	77,200.00
Unreserved Fund Balance Reappropriated	0970	33,304.93

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	17,050.00
State - On-Schedule Transportation Reimbursement	3210	51,150.00
District Tax Levy	1110	284,495.07
District Mills	999	11.83
Total Estimated Revenues to Fund Adopted Budget	0004	386,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	402,589.00

Budget Uses

Expenditure Budget	0002	402,589.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	317,713.65
Operating Reserve	0961	0.75
Unreserved Fund Balance Reappropriated	0970	317,712.90
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	84,876.10
District Mills	999	3.53
Total Estimated Revenues to Fund Adopted Budget	0004	402,589.00

Budget Report
FY 2026

21 Hill

0428 Havre H S

Submit ID: 0428-74406396

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2023 Ultra Coachliner DXL	2024	271,275.35	54,255.07	54,255.07	0.00
Bus #1 Lion Electric 8086	2023	115,630.49	46,252.20	23,126.10	0.00
Bus #10 Bluebird 8082	2023	69,250.00	27,700.00	13,850.00	0.00
Bus #21 Bluebird 8081	2023	69,250.00	27,700.00	13,850.00	0.00
Bus #25 Lion Electric 8120	2023	115,630.49	46,252.20	23,126.10	23,126.10
BUS # 20 replacement	2021	28,908.00	17,344.80	5,781.60	0.00
BUS # Make IC Model CE	2021	28,908.00	23,126.40	5,781.60	0.00
Sped Bus Gas Fuel #3	2020	36,974.00	14,789.60	7,394.80	0.00
Blue Bird Bus #7	2017	52,150.00	48,720.00	10,430.00	0.00
Blue Bird Bus#13	2017	52,150.00	48,720.00	10,430.00	0.00
BUS #16	2014	99,500.00	98,700.00	19,900.00	19,900.00
BUS #23	2014	98,750.00	60,684.60	19,750.00	19,750.00
BUS #17	2012	47,337.00	48,337.00	9,467.40	0.00
BUS #18	2012	47,337.00	43,869.60	9,467.40	0.00
BUS #24	2012	46,975.00	42,945.00	9,395.00	0.00
BUS #22	2010	46,000.00	69,000.00	N/A	NA
BUS #5	2010	42,595.00	63,892.50	N/A	NA
BUS #6 MCI Coach	2010	134,000.00	178,900.00	26,800.00	22,100.00
BUS #21	2009	92,800.00	139,200.00	N/A	NA
BUS #3	2008	41,000.00	61,500.00	N/A	NA
BUS #1	2007	75,300.00	112,950.00	N/A	NA
BUS #25	2006	33,950.00	50,925.00	N/A	NA
BUS #20	2005	60,564.00	90,846.00	N/A	NA
BUS #19	2003	51,603.00	77,404.50	N/A	NA
BUS MCI #14	2003	75,500.00	113,250.00	N/A	NA
BUS #4	2000	37,132.00	55,698.00	N/A	NA
Total					84,876.10

13 Tuition Fund

Adopted Budget	0001	20,000.00

Budget Uses

Expenditure Budget	0002	20,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,591.94
Unreserved Fund Balance Reappropriated	0970	5,591.94

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	14,408.06
District Mills	999	0.60
Total Estimated Revenues to Fund Adopted Budget	0004	20,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	900,000.00

Budget Uses

Expenditure Budget	0002	900,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	236,621.44
Operating Reserve	0961	180,000.00
Unreserved Fund Balance Reappropriated	0970	56,621.44

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	843,378.56
Total Estimated Revenues to Fund Adopted Budget	0004	900,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
21 Hill

0428 Havre H S

Submit ID: 0428-74406396

17 Adult Education Fund

Adopted Budget	0001	95,644.00

Budget Uses

Expenditure Budget	0002	95,644.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	84,307.22
Operating Reserve	0961	33,475.40
Unreserved Fund Balance Reappropriated	0970	50,831.82

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	44,812.18
District Mills	999	1.86
Total Estimated Revenues to Fund Adopted Budget	0004	95,644.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	100,303.00

Budget Uses

Expenditure Budget	0002	100,303.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	36,551.05
Operating Reserve	0961	0.90
Unreserved Fund Balance Reappropriated	0970	36,550.15
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	3,752.85
District Tax Levy	1110	60,000.00
District Mills	999	2.50
Total Estimated Revenues to Fund Adopted Budget	0004	100,303.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	241,222.00

Budget Uses

Expenditure Budget	0002	241,222.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	195,874.10
Operating Reserve	0961	0.80
Unreserved Fund Balance Reappropriated	0970	195,873.30

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	45,348.70
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	241,222.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
21 Hill

0428 Havre H S

Submit ID: 0428-74406396

50 Debt Service Fund
0428

Taxable Value		24,046,529.00
Adopted Budget	0001	251,669.50

Budget Uses

Expenditure Budget	0002	230,462.50
Add To Fund Balance	0003	21,207.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	138,520.91
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	138,520.91
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	113,148.59
Jurisdiction Mills	999	4.71
Total Estimated Revenues to Fund Adopted Budget	0004	251,669.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
High School Bond	01/28/2014	06/30/2029	2,600,000.00	630,000.00	195,000.00	35,062.50	400.00
Total Bond Requirements							230,462.50
Total Debt Service Requirements						0002	230,462.50

Budget Report
FY 2026

21 Hill

0428 Havre H S

Submit ID: 0428-74406396

61 Building Reserve Fund

Adopted Budget		0001	472,555.00

Budget Uses

Expenditure Budget		0002	472,555.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	371,720.88
Operating Reserve		0961	0.88
Unreserved Fund Balance Reappropriated		0970	371,720.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	80,435.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	20,400.00	
District Tax Levy		1110	20,400.00
District Mills		999	0.85
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.85
Total Estimated Revenues to Fund Adopted Budget		0004	472,555.00

Budget Report
FY 2026

06 Carter

Submit ID: 0078-32520517

0078 Hawks Home Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 12	N/A	9,911,977

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Everly Richards

(Signature) (Date)

Chairperson, School Trustees: Meghan Phillippi

(Signature) (Date)

County Superintendent: Tracey Walker

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026
06 Carter
0078 Hawks Home Elem

Submit ID: 0078-32520517

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	225,630.89	22,646.05	10%	10.04%	28,480.01	116,714.15	80,436.73	8.12
10 Transportation	7,072.34	1,414.47	20%	20.00%	2,497.75	4,574.59	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	217.89		N/A		217.89	0.00	0.00	0.00
14 Retirement	21,000.00	4,200.00	20%	20.00%	2,534.07	18,465.93		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	4,815.78	0.00	N/A	0.00%	4,656.46	159.32	0.00	0.00
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	258,736.90	28,260.52			38,386.18	139,913.99	80,436.73	8.12

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

Budget Report
FY 2026

06 Carter

Submit ID: 0078-32520517

0078 Hawks Home Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	HAWKS HOME K-8	4 *
E2	HAMMOND K-8	8 *

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

A.	Direct State Aid	(I-A)	89,135.92
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	22,698.00
D.	At Risk Student	(I-D)	551.94
E.	Indian Education For All	(I-E)	304.44
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	291.48
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,472.40
I.	State Special Education Related-Services Payment To Coop	(I-I)	490.77
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	17
B.	BASE Budget Limit	(II-B)	192,243.61
C.	Maximum Budget Limit	(II-C)	238,307.25
D.	Over-BASE Levy As Submitted on Budget	(II-D)	40,000.00
E.	Adopted Budget	(II-E)	232,243.61

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	185,630.89
H.	Maximum Budget Limit	(II-H)	226,690.63
I.	Highest Budget Without a Vote	(II-I)	225,630.89
J.	Highest Budget	(II-J)	249,177.10
K.	Highest Voted Amount	(II-K)	23,546.21
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	225,630.89

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

A.	Operating Reserve (961)	(III-A)		22,563.09
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		82.96
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	82.96	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		28,480.01
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	28,480.01	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		51,126.06

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		225,630.89
	1. BASE Budget Limit	(V-A1)	185,630.89	
	2. Over-BASE Budget	(V-A2)	40,000.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		89,135.92
	1. Direct State Aid Paid By State	(V-B1)	89,135.92	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		22,698.00
D.	At Risk Student	(V-D)		551.94
E.	Indian Education For All	(V-E)		304.44
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		291.48
H.	Special Education Allowable Cost Payment	(V-H)		1,472.40
I.	Remaining Fund Balance Available	(V-I)		28,480.01
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,259.97
	1. Actual Non-Levy Revenue	(V-J1)	2,259.97	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		40,436.73
	1. State - Guaranteed Tax Base Aid	(V-L1)	0.00	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	40,436.73	
M.	**Subtotal of BASE Budget Revenue	(V-M)		185,630.89

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		40,000.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		40,000.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		4.08
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		4.04
	1. District Property Tax Levy Mills	(V-U1)	4.04	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		8.12

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
06 Carter
0078 Hawks Home Elem

Submit ID: 0078-32520517

01 General Fund

Adopted Budget	0001	225,630.89

Budget Uses

Expenditure Budget	0002	225,630.89
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	28,480.01
Direct State Aid	3110	89,135.92
Quality Educator	3111	22,698.00
At Risk Student	3112	551.94
Indian Education For All	3113	304.44
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	1,472.40
Data For Achievement	3116	291.48
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,259.97
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	40,436.73		
Over-BASE Levy	1110(c)	40,000.00		
District Tax Levy			1110	80,436.73
Total Estimated Revenues to Fund Adopted Budget			0004	225,630.89
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	7,072.34

Budget Uses

Expenditure Budget	0002	7,072.34
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	6,429.40
Contingency	0006	642.94
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	3,912.22
Operating Reserve	0961	1,414.47
Unreserved Fund Balance Reappropriated	0970	2,497.75

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	4,574.59
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,072.34
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	217.89

Budget Uses

Expenditure Budget	0002	217.89
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	217.89
Unreserved Fund Balance Reappropriated	0970	217.89

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	217.89
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
06 Carter
0078 Hawks Home Elem

Submit ID: 0078-32520517

14 Retirement Fund

Adopted Budget	0001	21,000.00

Budget Uses

Expenditure Budget	0002	21,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,734.07
Operating Reserve	0961	4,200.00
Unreserved Fund Balance Reappropriated	0970	2,534.07

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	18,465.93
Total Estimated Revenues to Fund Adopted Budget	0004	21,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	4,815.78

Budget Uses

Expenditure Budget	0002	4,815.78
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	4,656.46
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,656.46
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	159.32
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,815.78
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
06 Carter
0078 Hawks Home Elem

Submit ID: 0078-32520517

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2026

03 Blaine

Submit ID: 1213-96341328

1213 Hays-Lodge Pole K-12 Schls

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 174	* 89	280,025

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Daralyn Shambo

(Signature) (Date)

Chairperson, School Trustees: Josh Werk

(Signature) (Date)

County Superintendent: Kendall Harwood

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

03 Blaine

Submit ID: 1213-96341328

1213 Hays-Lodge Pole K-12 Schls

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,350,738.57	235,073.86	10%	10.00%	9,767.66	2,331,180.32	9,790.59	35.05
10 Transportation	75,966.42	311.38	20%	0.41%	0.00	75,966.44	0.00	0.00
11 Bus Depreciation Reserve	141.64	0.00	N/A	0.00%	141.64	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	695,000.00	139,000.00	20%	20.00%	158,975.98	536,024.02		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	16,126.66	0.00	N/A	0.00%	14,109.14	2,017.52	0.00	0.00
29 Flexibility	3,283.71	0.00	N/A	0.00%	3,283.71	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	3,141,257.00	374,385.24			186,278.13	2,945,188.30	9,790.59	35.05

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

Budget Report
FY 2026

03 Blaine

Submit ID: 1213-96341328

1213 Hays-Lodge Pole K-12 Schls

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	HAYS-LODGE POLE K-6	138	*
M1	HAYS-LODGE POLE 7-8	36	*
H1	HAYS-LODGE POLE HS 9-12	89	*

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

A.	Direct State Aid	(I-A)	1,107,893.25
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	170,151.77
D.	At Risk Student	(I-D)	30,116.08
E.	Indian Education For All	(I-E)	5,959.41
F.	American Indian Achievement Gap	(I-F)	62,001.00
G.	Data For Achievement	(I-G)	6,388.27
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	62,649.74
I.	State Special Education Related-Services Payment To Coop	(I-I)	14,014.21
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	21,933.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	29,944.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	279
B.	BASE Budget Limit	(II-B)	2,340,126.99
C.	Maximum Budget Limit	(II-C)	2,881,151.45
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	2,340,126.99

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,350,738.57
H.	Maximum Budget Limit	(II-H)	2,873,272.63
I.	Highest Budget Without a Vote	(II-I)	2,350,738.57
J.	Highest Budget	(II-J)	2,873,272.63
K.	Highest Voted Amount	(II-K)	522,534.06
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,350,738.57

Budget Report
FY 2026

03 Blaine

Submit ID: 1213-96341328

1213 Hays-Lodge Pole K-12 Schls

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

A.	Operating Reserve (961)	(III-A)		235,073.86
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		9,767.66
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	9,767.66	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		244,841.52

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	42,138.26	20,511.48	62,649.74
B.	Special Education RSBG to Coop	9,488.22	4,525.99	14,014.21
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	20,650.59	10,014.99	30,665.58

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	182,198.00	364,401.00	546,599.00
F.	100% Of Per Student Entitlement	1,193,654.40	738,255.00	1,931,909.40
		1,375,852.40	1,102,656.00	2,478,508.40
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	485,675.90	389,237.57	874,913.47
H.	Special Education in BASE@40%	20,650.59	10,014.99	30,665.58
I.	Subsidized BASE Amount	506,326.49	399,252.56	905,579.05
J.	Subsidized BASE Ratio	56%	44%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,350,738.57
1.	BASE Budget Limit	(V-A1)	2,350,738.57	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,107,893.25
1.	Direct State Aid Paid By State	(V-B1)	1,107,893.25	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		170,151.77
D.	At Risk Student	(V-D)		30,116.08
E.	Indian Education For All	(V-E)		5,959.41
F.	American Indian Achievement Gap	(V-F)		62,001.00
G.	Data For Achievement	(V-G)		6,388.27

H.	Special Education Allowable Cost Payment	(V-H)		62,649.74
I.	Remaining Fund Balance Available	(V-I)		9,767.66
J.	Non-Levy Revenue and Funding Sources	(V-J)		14,488.02
	1. Actual Non-Levy Revenue	(V-J1)	14,488.02	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		881,323.37
	1. State - Guaranteed Tax Base Aid	(V-L1)	871,532.78	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	9,790.59	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,350,738.57

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		22.22
T.	BASE Mills - High School	(V-T)		12.83
U.	Over-BASE Mills	(V-U)		0.00
	1. District Property Tax Levy Mills	(V-U1)	0.00	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		35.05

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	2,350,738.57

Budget Uses

Expenditure Budget	0002	2,350,738.57
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	9,767.66
Direct State Aid	3110	1,107,893.25
Quality Educator	3111	170,151.77
At Risk Student	3112	30,116.08
Indian Education For All	3113	5,959.41
American Indian Achievement Gap	3114	62,001.00
State Special Education Allowable Cost Payment to Districts	3115	62,649.74
Data For Achievement	3116	6,388.27
State - Guaranteed Tax Base Aid	3120	871,532.78

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	14,488.02
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00	
BASE Levy	1110(b)	9,790.59	
Over-BASE Levy	1110(c)	0.00	
District Tax Levy		1110	9,790.59
Total Estimated Revenues to Fund Adopted Budget		0004	2,350,738.57
Estimated Revenues Exceeding Adopted Budget		0004a	0.00

Budget Report
FY 2026

03 Blaine

Submit ID: 1213-96341328

1213 Hays-Lodge Pole K-12 Schls

10 Transportation Fund

Adopted Budget	0001	75,966.42

Budget Uses

Expenditure Budget	0002	75,966.42
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	69,060.38
Contingency	0006	6,906.04
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	311.38
Operating Reserve	0961	311.38
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	18,991.61
State - On-Schedule Transportation Reimbursement	3210	56,974.83
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	75,966.42
Estimated Revenues Exceeding Adopted Budget	0004a	0.02

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	141.64

Budget Uses

Expenditure Budget	0002	141.64
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	141.64
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	141.64
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	141.64

Budget Report
FY 2026

03 Blaine

Submit ID: 1213-96341328

1213 Hays-Lodge Pole K-12 Schls

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	695,000.00

Budget Uses

Expenditure Budget	0002	695,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	297,975.98
Operating Reserve	0961	139,000.00
Unreserved Fund Balance Reappropriated	0970	158,975.98

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	536,024.02
Total Estimated Revenues to Fund Adopted Budget	0004	695,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

03 Blaine

Submit ID: 1213-96341328

1213 Hays-Lodge Pole K-12 Schls

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	16,126.66

Budget Uses

Expenditure Budget	0002	16,126.66
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	14,109.14
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	14,109.14
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,017.52
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	16,126.66
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	3,283.71

Budget Uses

Expenditure Budget	0002	3,283.71
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,283.71
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,283.71

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,283.71
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

03 Blaine

Submit ID: 1213-96341328

1213 Hays-Lodge Pole K-12 Schls

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2026

37 Pondera

Submit ID: 1226-55182633

1226 Heart Butte K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 119	* 67	81,805

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Davie Shortman

(Signature) (Date)

Chairperson, School Trustees: Joseph Crawford

(Signature) (Date)

County Superintendent: Shaunna Graham

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

37 Pondera

Submit ID: 1226-55182633

1226 Heart Butte K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,774,783.03	86,466.69	10%	4.87%	0.00	1,771,989.11	2,793.92	33.52
10 Transportation	124,739.57	684.74	20%	0.55%	11,544.12	113,195.45	0.00	0.00
11 Bus Depreciation Reserve	87,976.09	0.00	N/A	0.00%	81,976.09	0.00	6,000.00	73.35
13 Tuition	3,298.99		N/A		0.00	0.00	3,298.99	40.33
14 Retirement	250,000.00	50,000.00	20%	20.00%	200,708.74	49,291.26		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	20,131.88	0.00	N/A	0.00%	18,608.68	1,523.20	0.00	0.00
29 Flexibility	577.91	0.00	N/A	0.00%	577.91	0.00	0.00	0.00
61 Building Reserve	8,210.19	0.00	N/A	0.00%	29.69	6,544.40	1,636.10	20.00
Total of All Funds	2,269,717.66	137,151.43			313,445.23	1,942,543.42	13,729.01	167.20

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

Budget Report
FY 2026

37 Pondera

Submit ID: 1226-55182633

1226 Heart Butte K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	HEART BUTTE K-6	88 *
M1	HEART BUTTE 7-8	31 *
H1	HEART BUTTE HS 9-12	67 *

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

A.	Direct State Aid	(I-A)	863,250.60
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	135,431.40
D.	At Risk Student	(I-D)	21,396.77
E.	Indian Education For All	(I-E)	4,718.82
F.	American Indian Achievement Gap	(I-F)	29,133.00
G.	Data For Achievement	(I-G)	4,517.94
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	22,576.80
I.	State Special Education Related-Services Payment To Coop	(I-I)	7,525.14
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	16,888.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	26,187.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	216
B.	BASE Budget Limit	(II-B)	1,880,909.92
C.	Maximum Budget Limit	(II-C)	2,314,579.17
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	1,880,909.92

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,774,783.03
H.	Maximum Budget Limit	(II-H)	2,171,560.59
I.	Highest Budget Without a Vote	(II-I)	1,774,783.03
J.	Highest Budget	(II-J)	2,171,560.59
K.	Highest Voted Amount	(II-K)	396,777.56
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,774,783.03

Budget Report
FY 2026

37 Pondera

Submit ID: 1226-55182633

1226 Heart Butte K-12 Schools

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

A.	Operating Reserve (961)	(III-A)			86,466.69
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			86,466.69

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	14,396.80	8,180.00	22,576.80
B.	Special Education RSBG to Coop	4,798.64	2,726.50	7,525.14
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	7,678.18	4,362.60	12,040.78

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	182,198.00	364,401.00	546,599.00
F.	100% Of Per Student Entitlement	828,476.90	556,133.50	1,384,610.40
		1,010,674.90	920,534.50	1,931,209.40
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	356,768.24	324,948.68	681,716.92
H.	Special Education in BASE@40%	7,678.18	4,362.60	12,040.78
I.	Subsidized BASE Amount	364,446.42	329,311.28	693,757.70
J.	Subsidized BASE Ratio	53%	47%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,774,783.03
	1. BASE Budget Limit	(V-A1)	1,774,783.03	
	2. Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		863,250.60
	1. Direct State Aid Paid By State	(V-B1)	863,250.60	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		135,431.40
D.	At Risk Student	(V-D)		21,396.77
E.	Indian Education For All	(V-E)		4,718.82
F.	American Indian Achievement Gap	(V-F)		29,133.00
G.	Data For Achievement	(V-G)		4,517.94

H.	Special Education Allowable Cost Payment	(V-H)		22,576.80
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		11,337.23
	1. Actual Non-Levy Revenue	(V-J1)	11,337.23	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		682,420.47
	1. State - Guaranteed Tax Base Aid	(V-L1)	679,626.55	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	2,793.92	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,774,783.03

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		21.31
T.	BASE Mills - High School	(V-T)		12.21
U.	Over-BASE Mills	(V-U)		0.00
	1. District Property Tax Levy Mills	(V-U1)	0.00	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		33.52

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	1,774,783.03

Budget Uses

Expenditure Budget	0002	1,774,783.03
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	863,250.60
Quality Educator	3111	135,431.40
At Risk Student	3112	21,396.77
Indian Education For All	3113	4,718.82
American Indian Achievement Gap	3114	29,133.00
State Special Education Allowable Cost Payment to Districts	3115	22,576.80
Data For Achievement	3116	4,517.94
State - Guaranteed Tax Base Aid	3120	679,626.55

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	11,337.23
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00	
BASE Levy	1110(b)	2,793.92	
Over-BASE Levy	1110(c)	0.00	
District Tax Levy		1110	2,793.92
Total Estimated Revenues to Fund Adopted Budget		0004	1,774,783.03
Estimated Revenues Exceeding Adopted Budget		0004a	0.00

10 Transportation Fund

Adopted Budget	0001	124,739.57

Budget Uses

Expenditure Budget	0002	100,476.40
Add To Fund Balance	0003	24,263.17

Transportation Schedule Data

On-Schedule	0005	106,254.72
Contingency	0006	10,625.47
Over-Schedule	0011	7,859.38
Fund Balance for Budget	TFS48	12,228.86
Operating Reserve	0961	684.74
Unreserved Fund Balance Reappropriated	0970	11,544.12

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	25,535.30
State - On-Schedule Transportation Reimbursement	3210	87,660.15
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	124,739.57
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	87,976.09

Budget Uses

Expenditure Budget	0002	87,976.09
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	81,976.09
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	81,976.09
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	6,000.00
District Mills	999	73.35
Total Estimated Revenues to Fund Adopted Budget	0004	87,976.09

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2020 Blue Bird	2019	117,000.00	9,000.00	23,400.00	1,500.00
2016 blue Bird SB	2016	113,500.00	12,000.00	22,700.00	1,500.00
2016 Blue Bird 84 Passenger SB	2015	112,400.00	15,000.00	22,480.00	1,500.00
22 Passenger Chevy 4wd 2010	2013	66,000.00	14,500.00	13,200.00	1,500.00
Total					6,000.00

13 Tuition Fund

Adopted Budget	0001	3,298.99

Budget Uses

Expenditure Budget	0002	3,298.99
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	3,298.99
District Mills	999	40.33
Total Estimated Revenues to Fund Adopted Budget	0004	3,298.99
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	250,000.00

Budget Uses

Expenditure Budget	0002	250,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	250,708.74
Operating Reserve	0961	50,000.00
Unreserved Fund Balance Reappropriated	0970	200,708.74

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	49,291.26
Total Estimated Revenues to Fund Adopted Budget	0004	250,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	20,131.88

Budget Uses

Expenditure Budget	0002	20,131.88
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	18,608.68
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	18,608.68
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,523.20
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	20,131.88
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	577.91

Budget Uses

Expenditure Budget	0002	577.91
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	577.91
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	577.91

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	577.91
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

37 Pondera

Submit ID: 1226-55182633

1226 Heart Butte K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	8,210.19

Budget Uses

Expenditure Budget		0002	8,210.19
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	29.69
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	29.69
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	6,544.40
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	1,636.10	
District Tax Levy		1110	1,636.10
District Mills		999	20.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	20.00
Total Estimated Revenues to Fund Adopted Budget		0004	8,210.19

Budget Report
FY 2026

25 Lewis & Clark

0487 Helena Elem

Submit ID: 0487-36601197

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 5,510	N/A	140,493,157

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Janelle Mickelson

(Signature) (Date)

Chairperson, School Trustees: Jennifer McKee

(Signature) (Date)

County Superintendent: Katrina Chaney

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

25 Lewis & Clark

0487 Helena Elem

Submit ID: 0487-36601197

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	45,216,850.98	3,906,794.25	10%	8.64%	0.00	33,626,078.53	11,590,772.45	82.50
10 Transportation	6,495,321.46	1,299,064.29	20%	20.00%	39.10	1,016,859.68	5,478,422.68	38.99
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	2,310,627.79		N/A		8,881.82	0.00	2,301,745.97	16.38
14 Retirement	6,744,825.10	1,348,965.02	20%	20.00%	825,183.75	5,919,641.35		
17 Adult Education	244,433.29	85,551.65	35%	35.00%	8,609.86	0.00	235,823.43	1.68
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	712,340.15	0.00	N/A	0.00%	160,352.25	31,487.90	520,500.00	3.70
29 Flexibility	7,274.81	0.00	N/A	0.00%	7,274.81	0.00	0.00	0.00
61 Building Reserve	6,556,861.36	0.00	N/A	0.00%	2,898,276.36	435,378.49	3,223,206.51	22.94
Total of All Funds	68,288,534.94	6,640,375.21			3,908,617.95	41,029,445.95	23,350,471.04	166.19

50 Debt Service Tax Jurisdiction								
#1	4,970,700.00	0.00	20-9-438	0.00%	996,668.66	0.00	3,974,031.34	28.29

Budget Report
FY 2026

25 Lewis & Clark

0487 Helena Elem

Submit ID: 0487-36601197

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	HELENA K-6	4,085	*
E2	MAL CHARTER K-6	22	*
E3	HM CHARTER K-6	206	*
M1	HELENA 7-8	1,175	*
M2	MAL CHARTER 7-8	22	*

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

A.	Direct State Aid	(I-A)	16,927,282.89
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,022,276.53
D.	At Risk Student	(I-D)	145,811.70
E.	Indian Education For All	(I-E)	139,788.70
F.	American Indian Achievement Gap	(I-F)	78,684.00
G.	Data For Achievement	(I-G)	133,837.90
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	2,052,315.90
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	418,750.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	5,379
B.	BASE Budget Limit	(II-B)	33,673,672.13
C.	Maximum Budget Limit	(II-C)	42,149,310.16
D.	Over-BASE Levy As Submitted on Budget	(II-D)	8,234,615.45
E.	Adopted Budget	(II-E)	41,908,287.58

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	36,688,554.53
H.	Maximum Budget Limit	(II-H)	46,066,892.70
I.	Highest Budget Without a Vote	(II-I)	44,923,169.98
J.	Highest Budget	(II-J)	46,066,892.70
K.	Highest Voted Amount	(II-K)	1,143,722.72
L.	Amount Approved on Ballot by Voters	(II-L)	293,681.00
M.	Adopted Budget	(II-M)	45,216,850.98

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

A.	Operating Reserve (961)	(III-A)		3,906,794.25
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		3,906,794.25

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		45,216,850.98
1.	BASE Budget Limit	(V-A1)	36,688,554.53	
2.	Over-BASE Budget	(V-A2)	8,528,296.45	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		16,927,282.89
1.	Direct State Aid Paid By State	(V-B1)	16,927,282.89	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,022,276.53
D.	At Risk Student	(V-D)		145,811.70
E.	Indian Education For All	(V-E)		139,788.70
F.	American Indian Achievement Gap	(V-F)		78,684.00
G.	Data For Achievement	(V-G)		133,837.90
H.	Special Education Allowable Cost Payment	(V-H)		2,052,315.90
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		653,143.41
1.	Actual Non-Levy Revenue	(V-J1)	202,926.30	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	450,217.11	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		13,535,413.50
1.	State - Guaranteed Tax Base Aid	(V-L1)	10,472,937.50	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	3,062,476.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		36,688,554.53

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		8,528,296.45
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		8,528,296.45

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		21.80
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		60.70
	1. District Property Tax Levy Mills	(V-U1)	60.70	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		82.50

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

25 Lewis & Clark

0487 Helena Elem

Submit ID: 0487-36601197

01 General Fund

Adopted Budget	0001	45,216,850.98

Budget Uses

Expenditure Budget	0002	45,216,850.98
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	16,927,282.89
Quality Educator	3111	3,022,276.53
At Risk Student	3112	145,811.70
Indian Education For All	3113	139,788.70
American Indian Achievement Gap	3114	78,684.00
State Special Education Allowable Cost Payment to Districts	3115	2,052,315.90
Data For Achievement	3116	133,837.90
State - Guaranteed Tax Base Aid	3120	10,472,937.50

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	172,023.74
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	7,179.99
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	23,722.57
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	450,217.11
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	3,062,476.00		
Over-BASE Levy	1110(c)	8,528,296.45		
District Tax Levy			1110	11,590,772.45
Total Estimated Revenues to Fund Adopted Budget			0004	45,216,850.98
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	6,495,321.46

Budget Uses

Expenditure Budget	0002	6,495,321.46
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	924,417.90
Contingency	0006	92,441.79
Over-Schedule	0011	5,478,461.77
Fund Balance for Budget	TFS48	1,299,103.39
Operating Reserve	0961	1,299,064.29
Unreserved Fund Balance Reappropriated	0970	39.10

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	254,214.92
State - On-Schedule Transportation Reimbursement	3210	762,644.76
District Tax Levy	1110	5,478,422.68
District Mills	999	38.99
Total Estimated Revenues to Fund Adopted Budget	0004	6,495,321.46
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	2,310,627.79

Budget Uses

Expenditure Budget	0002	2,310,627.79
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,881.82
Unreserved Fund Balance Reappropriated	0970	8,881.82

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,301,745.97
District Mills	999	16.38
Total Estimated Revenues to Fund Adopted Budget	0004	2,310,627.79
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	6,744,825.10

Budget Uses

Expenditure Budget	0002	6,744,825.10
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,174,148.77
Operating Reserve	0961	1,348,965.02
Unreserved Fund Balance Reappropriated	0970	825,183.75

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	5,919,641.35
Total Estimated Revenues to Fund Adopted Budget	0004	6,744,825.10
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	244,433.29

Budget Uses

Expenditure Budget	0002	244,433.29
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	94,161.51
Operating Reserve	0961	85,551.65
Unreserved Fund Balance Reappropriated	0970	8,609.86

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	235,823.43
District Mills	999	1.68
Total Estimated Revenues to Fund Adopted Budget	0004	244,433.29
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	712,340.15

Budget Uses

Expenditure Budget	0002	712,340.15
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	160,352.25
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	160,352.25
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	31,487.90
District Tax Levy	1110	520,500.00
District Mills	999	3.70
Total Estimated Revenues to Fund Adopted Budget	0004	712,340.15
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	7,274.81

Budget Uses

Expenditure Budget	0002	7,274.81
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,274.81
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,274.81

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,274.81
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

25 Lewis & Clark

0487 Helena Elem

Submit ID: 0487-36601197

50 Debt Service Fund

#1

Taxable Value		140,493,157.00
Adopted Budget	0001	4,970,700.00

Budget Uses

Expenditure Budget	0002	4,970,700.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	996,668.66
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	996,668.66
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	3,974,031.34
Jurisdiction Mills	999	28.29
Total Estimated Revenues to Fund Adopted Budget	0004	4,970,700.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
Elementary Bond	09/20/2017	06/30/2037	55,000,000.00	36,180,000.00	2,545,000.00	1,561,400.00	1,000.00
Elementary Bond	06/05/2019	06/30/2039	8,000,000.00	5,800,000.00	345,000.00	228,300.00	0.00
Total Bond Requirements							4,680,700.00

SIDs

Issue Type	Amount
Elementary	290,000.00
Total SID Requirements	290,000.00

Total Debt Service Requirements	0002	4,970,700.00

Budget Report
FY 2026

25 Lewis & Clark

0487 Helena Elem

Submit ID: 0487-36601197

61 Building Reserve Fund

Adopted Budget		0001	6,556,861.36

Budget Uses

Expenditure Budget		0002	6,556,861.36
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	2,898,276.36
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	2,898,276.36
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	435,378.49
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	3,000,000.00	
Building Reserve Permissive Levy	1110(b)	223,206.51	
District Tax Levy		1110	3,223,206.51
District Mills		999	22.94
Building Reserve Voted Mills		0134	21.35
Building Reserve Permissive Mills		0135	1.59
Total Estimated Revenues to Fund Adopted Budget		0004	6,556,861.36

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/02/2023	30,000,000.00	10	612	6,000,000.00	3,000,000.00	3,000,000.00
Total						3,000,000.00

Budget Report
FY 2026

15 Flathead

0320 Helena Flats Elem

Submit ID: 0320-81988078

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	299	N/A	6,158,435

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Tonnie Decker

(Signature) (Date)

Chairperson, School Trustees: Kevin Fritz

(Signature) (Date)

County Superintendent: Marcia Stolfus

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026
15 Flathead
0320 Helena Flats Elem

Submit ID: 0320-81988078

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,231,759.80	212,298.40	10%	9.51%	0.00	1,992,804.45	238,955.35	38.81
10 Transportation	170,851.00	14,584.43	20%	8.54%	14,584.44	0.00	156,266.56	25.37
11 Bus Depreciation Reserve	970.09	0.00	N/A	0.00%	970.09	0.00	0.00	0.00
13 Tuition	107,368.01		N/A		26,742.03	0.00	80,625.98	13.09
14 Retirement	390,770.64	64,285.50	20%	16.45%	0.00	390,770.64		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	12,674.12	0.00	N/A	0.00%	937.93	1,736.19	10,000.00	1.62
29 Flexibility	113,896.25	0.00	N/A	0.00%	113,896.25	0.00	0.00	0.00
61 Building Reserve	154,761.20	0.00	N/A	0.00%	80,606.20	57,155.00	17,000.00	2.76
Total of All Funds	3,183,051.11	291,168.33			237,736.94	2,442,466.28	502,847.89	81.65

50 Debt Service Tax Jurisdiction								
15	184,200.00	0.00	20-9-438	0.00%	63,609.84	3,000.00	117,590.16	19.09

Budget Report
FY 2026

15 Flathead

Submit ID: 0320-81988078

0320 Helena Flats Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	HELENA FLATS K-6	259
M1	HELENA FLATS 7-8	40

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

A.	Direct State Aid	(I-A)	979,050.60
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	174,018.00
D.	At Risk Student	(I-D)	5,614.96
E.	Indian Education For All	(I-E)	7,585.63
F.	American Indian Achievement Gap	(I-F)	1,245.00
G.	Data For Achievement	(I-G)	7,262.71
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	48,916.40
I.	State Special Education Related-Services Payment To Coop	(I-I)	16,304.47
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	25,870.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	297
B.	BASE Budget Limit	(II-B)	1,877,526.57
C.	Maximum Budget Limit	(II-C)	2,325,179.02
D.	Over-BASE Levy As Submitted on Budget	(II-D)	208,812.91
E.	Adopted Budget	(II-E)	2,086,339.48

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,022,946.89
H.	Maximum Budget Limit	(II-H)	2,539,217.52
I.	Highest Budget Without a Vote	(II-I)	2,231,759.80
J.	Highest Budget	(II-J)	2,539,217.52
K.	Highest Voted Amount	(II-K)	307,457.72
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,231,759.80

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

A.	Operating Reserve (961)	(III-A)		212,298.40
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		212,298.40

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,231,759.80
	1. BASE Budget Limit	(V-A1)	2,022,946.89	
	2. Over-BASE Budget	(V-A2)	208,812.91	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		979,050.60
	1. Direct State Aid Paid By State	(V-B1)	979,050.60	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		174,018.00
D.	At Risk Student	(V-D)		5,614.96
E.	Indian Education For All	(V-E)		7,585.63
F.	American Indian Achievement Gap	(V-F)		1,245.00
G.	Data For Achievement	(V-G)		7,262.71
H.	Special Education Allowable Cost Payment	(V-H)		48,916.40
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		131,415.65
	1. Actual Non-Levy Revenue	(V-J1)	9,826.79	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	121,588.86	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		667,837.94
	1. State - Guaranteed Tax Base Aid	(V-L1)	637,695.50	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	30,142.44	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,022,946.89

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		208,812.91
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		208,812.91

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		4.90
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		33.91
	1. District Property Tax Levy Mills	(V-U1)	33.91	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		38.81

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
15 Flathead

Submit ID: 0320-81988078

0320 Helena Flats Elem

01 General Fund

Adopted Budget	0001	2,231,759.80

Budget Uses

Expenditure Budget	0002	2,231,759.80
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	979,050.60
Quality Educator	3111	174,018.00
At Risk Student	3112	5,614.96
Indian Education For All	3113	7,585.63
American Indian Achievement Gap	3114	1,245.00
State Special Education Allowable Cost Payment to Districts	3115	48,916.40
Data For Achievement	3116	7,262.71
State - Guaranteed Tax Base Aid	3120	637,695.50

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	9,826.79
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	121,588.86
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	30,142.44		
Over-BASE Levy	1110(c)	208,812.91		
District Tax Levy			1110	238,955.35
Total Estimated Revenues to Fund Adopted Budget			0004	2,231,759.80
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	170,851.00

Budget Uses

Expenditure Budget	0002	170,851.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	170,851.00
Fund Balance for Budget	TFS48	29,168.87
Operating Reserve	0961	14,584.43
Unreserved Fund Balance Reappropriated	0970	14,584.44

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	156,266.56
District Mills	999	25.37
Total Estimated Revenues to Fund Adopted Budget	0004	170,851.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	970.09

Budget Uses

Expenditure Budget	0002	970.09
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	970.09
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	970.09
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	970.09

13 Tuition Fund

Adopted Budget	0001	107,368.01

Budget Uses

Expenditure Budget	0002	107,368.01
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	26,742.03
Unreserved Fund Balance Reappropriated	0970	26,742.03

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	80,625.98
District Mills	999	13.09
Total Estimated Revenues to Fund Adopted Budget	0004	107,368.01
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	390,770.64

Budget Uses

Expenditure Budget	0002	390,770.64
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	64,285.50
Operating Reserve	0961	64,285.50
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	390,770.64
Total Estimated Revenues to Fund Adopted Budget	0004	390,770.64
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	12,674.12

Budget Uses

Expenditure Budget	0002	12,674.12
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	937.93
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	937.93
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,736.19
District Tax Levy	1110	10,000.00
District Mills	999	1.62
Total Estimated Revenues to Fund Adopted Budget	0004	12,674.12
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	113,896.25

Budget Uses

Expenditure Budget	0002	113,896.25
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	113,896.25
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	113,896.25

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	113,896.25
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
15 Flathead

Submit ID: 0320-81988078

0320 Helena Flats Elem

50 Debt Service Fund
15

Taxable Value		6,158,435.00
Adopted Budget	0001	184,200.00

Budget Uses

Expenditure Budget	0002	184,200.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	63,609.84
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	63,609.84
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	3,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	117,590.16
Jurisdiction Mills	999	19.09
Total Estimated Revenues to Fund Adopted Budget	0004	184,200.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
Elementary Bond	03/28/2007	06/30/2027	2,380,000.00	175,000.00	170,000.00	13,800.00	400.00
Total Bond Requirements							184,200.00
Total Debt Service Requirements						0002	184,200.00

Budget Report
FY 2026
15 Flathead

Submit ID: 0320-81988078

0320 Helena Flats Elem

61 Building Reserve Fund

Adopted Budget		0001	154,761.20

Budget Uses

Expenditure Budget		0002	74,155.00
Add To Fund Balance		0003	80,606.20
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	80,606.20
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	80,606.20
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	57,155.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	17,000.00	
District Tax Levy		1110	17,000.00
District Mills		999	2.76
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.76
Total Estimated Revenues to Fund Adopted Budget		0004	154,761.20

Budget Report
FY 2026

25 Lewis & Clark

0488 Helena H S

Submit ID: 0488-69530563

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	2,597	153,974,584

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Janelle Mickelson

(Signature) (Date)

Chairperson, School Trustees: Jennifer McKee

(Signature) (Date)

County Superintendent: Katrina Chaney

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

25 Lewis & Clark

0488 Helena H S

Submit ID: 0488-69530563

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	25,171,976.94	2,462,041.78	10%	9.78%	0.00	18,443,408.24	6,728,568.70	43.71
10 Transportation	1,527,738.61	305,547.72	20%	20.00%	311.88	222,947.60	1,304,479.13	8.47
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	642,775.18		N/A		2.32	0.00	642,772.86	4.17
14 Retirement	3,926,816.39	785,363.28	20%	20.00%	638,700.82	3,288,115.57		
17 Adult Education	336,459.57	101,454.44	35%	30.15%	0.00	0.00	336,459.57	2.19
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,408,270.50	0.00	N/A	0.00%	831,527.55	17,242.95	559,500.00	3.63
29 Flexibility	426,995.35	0.00	N/A	0.00%	220,389.10	206,606.25	0.00	0.00
61 Building Reserve	4,961,551.12	0.00	N/A	0.00%	3,130,716.12	211,150.87	1,619,684.13	10.52
Total of All Funds	38,402,583.66	3,654,407.22			4,821,647.79	22,389,471.48	11,191,464.39	72.69

50 Debt Service Tax Jurisdiction								
#1	200,000.00	0.00	20-9-438	0.00%	22,324.20	0.00	177,675.80	1.15

Budget Report
FY 2026

25 Lewis & Clark

0488 Helena H S

Submit ID: 0488-69530563

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

H1	HELENA HS 9-12	2,467 *
H2	MAL CHARTER 9-12	59 *
H3	PAL CHARTER 9-12	71 *

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

A.	Direct State Aid	(I-A)	9,936,366.35
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	1,349,017.80
D.	At Risk Student	(I-D)	49,244.43
E.	Indian Education For All	(I-E)	65,885.89
F.	American Indian Achievement Gap	(I-F)	28,884.00
G.	Data For Achievement	(I-G)	63,081.13
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	536,817.93
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	413,041.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	2,529
B.	BASE Budget Limit	(II-B)	18,561,470.34
C.	Maximum Budget Limit	(II-C)	23,132,907.18
D.	Over-BASE Levy As Submitted on Budget	(II-D)	4,738,161.99
E.	Adopted Budget	(II-E)	23,299,632.33

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	20,090,864.35
H.	Maximum Budget Limit	(II-H)	25,171,976.94
I.	Highest Budget Without a Vote	(II-I)	25,171,976.94
J.	Highest Budget	(II-J)	25,171,976.94
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	25,171,976.94

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

A.	Operating Reserve (961)	(III-A)		2,462,041.78
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		2,462,041.78

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		25,171,976.94
1.	BASE Budget Limit	(V-A1)	20,090,864.35	
2.	Over-BASE Budget	(V-A2)	5,081,112.59	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		9,936,366.35
1.	Direct State Aid Paid By State	(V-B1)	9,936,366.35	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		1,349,017.80
D.	At Risk Student	(V-D)		49,244.43
E.	Indian Education For All	(V-E)		65,885.89
F.	American Indian Achievement Gap	(V-F)		28,884.00
G.	Data For Achievement	(V-G)		63,081.13
H.	Special Education Allowable Cost Payment	(V-H)		536,817.93
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		681,101.63
1.	Actual Non-Levy Revenue	(V-J1)	194,142.98	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	486,958.65	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		7,380,465.19
1.	State - Guaranteed Tax Base Aid	(V-L1)	5,733,009.08	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	1,647,456.11	
M.	**Subtotal of BASE Budget Revenue	(V-M)		20,090,864.35

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		5,081,112.59
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		5,081,112.59

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		10.71
U.	Over-BASE Mills	(V-U)		33.00
	1. District Property Tax Levy Mills	(V-U1)	33.00	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		43.71

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

25 Lewis & Clark

0488 Helena H S

Submit ID: 0488-69530563

01 General Fund

Adopted Budget	0001	25,171,976.94

Budget Uses

Expenditure Budget	0002	25,171,976.94
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	9,936,366.35
Quality Educator	3111	1,349,017.80
At Risk Student	3112	49,244.43
Indian Education For All	3113	65,885.89
American Indian Achievement Gap	3114	28,884.00
State Special Education Allowable Cost Payment to Districts	3115	536,817.93
Data For Achievement	3116	63,081.13
State - Guaranteed Tax Base Aid	3120	5,733,009.08

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	122,943.93
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	727.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	70,472.05
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	486,958.65
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	1,647,456.11		
Over-BASE Levy	1110(c)	5,081,112.59		
District Tax Levy			1110	6,728,568.70
Total Estimated Revenues to Fund Adopted Budget			0004	25,171,976.94
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	1,527,738.61

Budget Uses

Expenditure Budget	0002	1,527,738.61
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	202,679.64
Contingency	0006	20,267.96
Over-Schedule	0011	1,304,791.01
Fund Balance for Budget	TFS48	305,859.60
Operating Reserve	0961	305,547.72
Unreserved Fund Balance Reappropriated	0970	311.88

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	55,736.90
State - On-Schedule Transportation Reimbursement	3210	167,210.70
District Tax Levy	1110	1,304,479.13
District Mills	999	8.47
Total Estimated Revenues to Fund Adopted Budget	0004	1,527,738.61
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	642,775.18

Budget Uses

Expenditure Budget	0002	642,775.18
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2.32
Unreserved Fund Balance Reappropriated	0970	2.32

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	642,772.86
District Mills	999	4.17
Total Estimated Revenues to Fund Adopted Budget	0004	642,775.18
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

25 Lewis & Clark

0488 Helena H S

Submit ID: 0488-69530563

14 Retirement Fund

Adopted Budget	0001	3,926,816.39

Budget Uses

Expenditure Budget	0002	3,926,816.39
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,424,064.10
Operating Reserve	0961	785,363.28
Unreserved Fund Balance Reappropriated	0970	638,700.82

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	3,288,115.57
Total Estimated Revenues to Fund Adopted Budget	0004	3,926,816.39
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	336,459.57

Budget Uses

Expenditure Budget	0002	336,459.57
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	101,454.44
Operating Reserve	0961	101,454.44
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	336,459.57
District Mills	999	2.19
Total Estimated Revenues to Fund Adopted Budget	0004	336,459.57
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,408,270.50

Budget Uses

Expenditure Budget	0002	1,408,270.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	831,527.55
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	831,527.55
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	17,242.95
District Tax Levy	1110	559,500.00
District Mills	999	3.63
Total Estimated Revenues to Fund Adopted Budget	0004	1,408,270.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	426,995.35

Budget Uses

Expenditure Budget	0002	426,995.35
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	220,389.10
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	220,389.10

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	206,606.25
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	426,995.35
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

25 Lewis & Clark

0488 Helena H S

Submit ID: 0488-69530563

50 Debt Service Fund

#1

Taxable Value		153,974,584.00
Adopted Budget	0001	200,000.00

Budget Uses

Expenditure Budget	0002	200,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	22,324.20
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	22,324.20
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	177,675.80
Jurisdiction Mills	999	1.15
Total Estimated Revenues to Fund Adopted Budget	0004	200,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

SIDs

Issue Type		Amount
High School		200,000.00
Total SID Requirements		200,000.00
Total Debt Service Requirements	0002	200,000.00

Budget Report
FY 2026

25 Lewis & Clark

0488 Helena H S

Submit ID: 0488-69530563

61 Building Reserve Fund

Adopted Budget		0001	4,961,551.12

Budget Uses

Expenditure Budget		0002	4,961,551.12
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	3,130,716.12
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	3,130,716.12
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	211,150.87
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	1,500,000.00	
Building Reserve Permissive Levy	1110(b)	119,684.13	
District Tax Levy		1110	1,619,684.13
District Mills		999	10.52
Building Reserve Voted Mills		0134	9.74
Building Reserve Permissive Mills		0135	0.78
Total Estimated Revenues to Fund Adopted Budget		0004	4,961,551.12

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/02/2023	15,000,000.00	10	612	3,000,000.00	1,500,000.00	1,500,000.00
Total						1,500,000.00

Budget Report
FY 2026

32 Missoula

0586 Hellgate Elem

Submit ID: 0586-89407639

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 1,521	N/A	64,509,294

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Justine Reese

(Signature) (Date)

Chairperson, School Trustees: Tom McLaughlin

(Signature) (Date)

County Superintendent: Erin Lipkind

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

32 Missoula

0586 Hellgate Elem

Submit ID: 0586-89407639

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	12,047,403.26	1,524,873.58	10%	12.66%	0.00	9,118,226.64	2,929,176.62	45.40
10 Transportation	1,810,000.00	362,000.00	20%	20.00%	379,938.77	292,093.16	1,137,968.07	17.64
11 Bus Depreciation Reserve	56,450.91	0.00	N/A	0.00%	45,607.91	0.00	10,843.00	0.17
13 Tuition	675,000.00		N/A		180,693.88	0.00	494,306.12	7.66
14 Retirement	2,000,000.00	400,000.00	20%	20.00%	226,826.10	1,773,173.90		
17 Adult Education	235,072.25	0.00	35%	0.00%	235,072.25	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	377,668.38	0.00	N/A	0.00%	268,641.29	9,027.09	100,000.00	1.55
29 Flexibility	85,078.85	0.00	N/A	0.00%	62,666.20	22,412.65	0.00	0.00
61 Building Reserve	1,447,167.29	0.00	N/A	0.00%	1,230,987.29	113,656.33	102,523.67	1.59
Total of All Funds	18,733,840.94	2,286,873.58			2,630,433.69	11,328,589.77	4,774,817.48	74.01

50 Debt Service Tax Jurisdiction								
4	2,558,212.50	0.00	20-9-438	0.00%	193,347.32	0.00	2,364,865.18	36.66

Budget Report
FY 2026

32 Missoula

0586 Hellgate Elem

Submit ID: 0586-89407639

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	HELLGATE K-6	1,189 *
M1	HELLGATE 7-8	332 *

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

A.	Direct State Aid	(I-A)	4,744,645.65
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	906,028.50
D.	At Risk Student	(I-D)	37,390.88
E.	Indian Education For All	(I-E)	38,587.77
F.	American Indian Achievement Gap	(I-F)	23,406.00
G.	Data For Achievement	(I-G)	36,945.09
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	702,961.23
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	100,678.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	1,532
B.	BASE Budget Limit	(II-B)	9,776,110.46
C.	Maximum Budget Limit	(II-C)	12,212,168.15
D.	Over-BASE Levy As Submitted on Budget	(II-D)	1,513,511.46
E.	Adopted Budget	(II-E)	11,396,231.92

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	10,518,039.80
H.	Maximum Budget Limit	(II-H)	13,304,360.46
I.	Highest Budget Without a Vote	(II-I)	12,047,403.26
J.	Highest Budget	(II-J)	13,304,360.46
K.	Highest Voted Amount	(II-K)	1,256,957.20
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	12,047,403.26

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

A.	Operating Reserve (961)	(III-A)		1,204,740.33
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		320,133.25
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	320,133.25	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		1,524,873.58

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		12,047,403.26
1.	BASE Budget Limit	(V-A1)	10,518,039.80	
2.	Over-BASE Budget	(V-A2)	1,529,363.46	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		4,744,645.65
1.	Direct State Aid Paid By State	(V-B1)	4,744,645.65	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		906,028.50
D.	At Risk Student	(V-D)		37,390.88
E.	Indian Education For All	(V-E)		38,587.77
F.	American Indian Achievement Gap	(V-F)		23,406.00
G.	Data For Achievement	(V-G)		36,945.09
H.	Special Education Allowable Cost Payment	(V-H)		702,961.23
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		248,490.08
1.	Actual Non-Levy Revenue	(V-J1)	149,311.72	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	99,178.36	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		3,779,584.60
1.	State - Guaranteed Tax Base Aid	(V-L1)	2,363,919.44	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	1,415,665.16	
M.	**Subtotal of BASE Budget Revenue	(V-M)		10,518,039.80

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		15,852.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	15,852.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		1,513,511.46
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,529,363.46

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		21.94
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		23.46
	1. District Property Tax Levy Mills	(V-U1)	23.46	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		45.40

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

32 Missoula

0586 Hellgate Elem

Submit ID: 0586-89407639

01 General Fund

Adopted Budget	0001	12,047,403.26

Budget Uses

Expenditure Budget	0002	12,047,403.26
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	15,852.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	4,744,645.65
Quality Educator	3111	906,028.50
At Risk Student	3112	37,390.88
Indian Education For All	3113	38,587.77
American Indian Achievement Gap	3114	23,406.00
State Special Education Allowable Cost Payment to Districts	3115	702,961.23
Data For Achievement	3116	36,945.09
State - Guaranteed Tax Base Aid	3120	2,363,919.44

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	121,609.85
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	27,701.87
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	99,178.36
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	15,852.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	1,415,665.16		
Over-BASE Levy	1110(c)	1,513,511.46		
District Tax Levy			1110	2,929,176.62
Total Estimated Revenues to Fund Adopted Budget			0004	12,047,403.26
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	1,810,000.00

Budget Uses

Expenditure Budget	0002	1,810,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	265,539.24
Contingency	0006	26,553.92
Over-Schedule	0011	1,517,906.84
Fund Balance for Budget	TFS48	741,938.77
Operating Reserve	0961	362,000.00
Unreserved Fund Balance Reappropriated	0970	379,938.77

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	73,023.29
State - On-Schedule Transportation Reimbursement	3210	219,069.87
District Tax Levy	1110	1,137,968.07
District Mills	999	17.64
Total Estimated Revenues to Fund Adopted Budget	0004	1,810,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	56,450.91

Budget Uses

Expenditure Budget	0002	56,450.91
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	45,607.91
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	45,607.91
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	10,843.00
District Mills	999	0.17
Total Estimated Revenues to Fund Adopted Budget	0004	56,450.91

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2020 Suburban LT	2021	54,215.00	43,372.00	10,843.00	10,843.00
Total					10,843.00

Budget Report
FY 2026

32 Missoula

0586 Hellgate Elem

Submit ID: 0586-89407639

13 Tuition Fund

Adopted Budget	0001	675,000.00

Budget Uses

Expenditure Budget	0002	675,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	180,693.88
Unreserved Fund Balance Reappropriated	0970	180,693.88

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	494,306.12
District Mills	999	7.66
Total Estimated Revenues to Fund Adopted Budget	0004	675,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	2,000,000.00

Budget Uses

Expenditure Budget	0002	2,000,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	626,826.10
Operating Reserve	0961	400,000.00
Unreserved Fund Balance Reappropriated	0970	226,826.10

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	1,773,173.90
Total Estimated Revenues to Fund Adopted Budget	0004	2,000,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	235,072.25

Budget Uses

Expenditure Budget	0002	235,072.25
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	235,072.25
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	235,072.25

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	235,072.25
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	377,668.38

Budget Uses

Expenditure Budget	0002	377,668.38
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	268,641.29
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	268,641.29
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	9,027.09
District Tax Levy	1110	100,000.00
District Mills	999	1.55
Total Estimated Revenues to Fund Adopted Budget	0004	377,668.38
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	85,078.85

Budget Uses

Expenditure Budget	0002	85,078.85
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	62,666.20
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	62,666.20

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	22,412.65
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	85,078.85
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

4

Taxable Value		64,509,294.00
Adopted Budget	0001	2,558,212.50

Budget Uses

Expenditure Budget	0002	2,558,212.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	193,347.32
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	193,347.32
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,364,865.18
Jurisdiction Mills	999	36.66
Total Estimated Revenues to Fund Adopted Budget	0004	2,558,212.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
Elementary Refunding Bond	03/31/2016	06/15/2028	8,215,000.00	1,860,000.00	850,000.00	97,300.00	500.00
Elementary Bond	01/04/2017	06/15/2037	19,800,000.00	13,290,000.00	890,000.00	719,912.50	500.00
Total Bond Requirements							2,558,212.50

Total Debt Service Requirements	0002	2,558,212.50

Budget Report
FY 2026

32 Missoula

0586 Hellgate Elem

Submit ID: 0586-89407639

61 Building Reserve Fund

Adopted Budget		0001	1,447,167.29

Budget Uses

Expenditure Budget		0002	1,447,167.29
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	1,230,987.29
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	1,230,987.29
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	113,656.33
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	102,523.67	
District Tax Levy		1110	102,523.67
District Mills		999	1.59
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.59
Total Estimated Revenues to Fund Adopted Budget		0004	1,447,167.29

Budget Report
FY 2026

39 Powell

0717 Helmville Elem

Submit ID: 0717-49828414

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 15	N/A	1,367,412

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Susan Graveley

(Signature) (Date)

Chairperson, School Trustees: Jay Coughlin

(Signature) (Date)

County Superintendent: Kerry Glisson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026
39 Powell
0717 Helmville Elem

Submit ID: 0717-49828414

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	206,575.17	20,791.61	10%	10.06%	7,977.71	117,647.11	80,950.35	59.20
10 Transportation	55,000.00	492.99	20%	0.90%	0.00	8,800.00	46,200.00	33.79
11 Bus Depreciation Reserve	56,261.00	0.00	N/A	0.00%	56,261.00	0.00	0.00	0.00
13 Tuition	13,181.84		N/A		9,181.84	0.00	4,000.00	2.93
14 Retirement	28,000.00	0.00	20%	0.00%	0.00	28,000.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	461.82	0.00	N/A	0.00%	329.99	131.83	0.00	0.00
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	65,018.25	0.00	N/A	0.00%	23,126.25	33,380.00	8,512.00	6.22
Total of All Funds	424,498.08	21,284.60			96,876.79	187,958.94	139,662.35	102.14

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

Budget Report
FY 2026

39 Powell

0717 Helmville Elem

Submit ID: 0717-49828414

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 HELMVILLE K-8 15 *

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

A.	Direct State Aid	(I-A)	70,693.50
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	22,796.36
D.	At Risk Student	(I-D)	23.94
E.	Indian Education For All	(I-E)	380.55
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	364.35
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	2,290.40
I.	State Special Education Related-Services Payment To Coop	(I-I)	763.42
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	902.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	15
B.	BASE Budget Limit	(II-B)	142,464.77
C.	Maximum Budget Limit	(II-C)	178,391.61
D.	Over-BASE Levy As Submitted on Budget	(II-D)	46,713.36
E.	Adopted Budget	(II-E)	189,178.13

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	153,597.93
H.	Maximum Budget Limit	(II-H)	187,153.94
I.	Highest Budget Without a Vote	(II-I)	201,575.17
J.	Highest Budget	(II-J)	206,660.48
K.	Highest Voted Amount	(II-K)	5,085.31
L.	Amount Approved on Ballot by Voters	(II-L)	5,000.00
M.	Adopted Budget	(II-M)	206,575.17

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

A.	Operating Reserve (961)	(III-A)		20,657.52
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		134.09
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	134.09	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		7,977.71
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	7,977.71	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		28,769.32

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		206,575.17
	1. BASE Budget Limit	(V-A1)	153,597.93	
	2. Over-BASE Budget	(V-A2)	52,977.24	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		70,693.50
	1. Direct State Aid Paid By State	(V-B1)	70,693.50	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		22,796.36
D.	At Risk Student	(V-D)		23.94
E.	Indian Education For All	(V-E)		380.55
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		364.35
H.	Special Education Allowable Cost Payment	(V-H)		2,290.40
I.	Remaining Fund Balance Available	(V-I)		7,977.71
J.	Non-Levy Revenue and Funding Sources	(V-J)		352.69
	1. Actual Non-Levy Revenue	(V-J1)	352.69	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		2,290.40
L.	BASE Levy Requirements	(V-L)		46,428.03
	1. State - Guaranteed Tax Base Aid	(V-L1)	18,454.92	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	27,973.11	
M.	**Subtotal of BASE Budget Revenue	(V-M)		153,597.93

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		52,977.24
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		52,977.24

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		20.46
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		38.74
	1. District Property Tax Levy Mills	(V-U1)	38.74	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		59.20

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
39 Powell

0717 Helmville Elem

Submit ID: 0717-49828414

01 General Fund

Adopted Budget	0001	206,575.17

Budget Uses

Expenditure Budget	0002	206,575.17
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	7,977.71
Direct State Aid	3110	70,693.50
Quality Educator	3111	22,796.36
At Risk Student	3112	23.94
Indian Education For All	3113	380.55
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	2,290.40
Data For Achievement	3116	364.35
State - Guaranteed Tax Base Aid	3120	18,454.92

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	352.69
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	2,290.40
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	27,973.11		
Over-BASE Levy	1110(c)	52,977.24		
District Tax Levy			1110	80,950.35
Total Estimated Revenues to Fund Adopted Budget			0004	206,575.17
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	55,000.00

Budget Uses

Expenditure Budget	0002	55,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	8,000.00
Contingency	0006	800.00
Over-Schedule	0011	46,200.00
Fund Balance for Budget	TFS48	492.99
Operating Reserve	0961	492.99
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	2,200.00
State - On-Schedule Transportation Reimbursement	3210	6,600.00
District Tax Levy	1110	46,200.00
District Mills	999	33.79
Total Estimated Revenues to Fund Adopted Budget	0004	55,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

39 Powell

0717 Helmville Elem

Submit ID: 0717-49828414

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	56,261.00

Budget Uses

Expenditure Budget	0002	56,261.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	56,261.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	56,261.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	56,261.00

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2016 FORD Collins	2017	53,641.69	11,728.34	10,728.34	0.00
28-133 ChevBluebird	2005	33,300.00	43,170.00	6,660.00	0.00
Total					0.00

13 Tuition Fund

Adopted Budget	0001	13,181.84

Budget Uses

Expenditure Budget	0002	13,181.84
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,181.84
Unreserved Fund Balance Reappropriated	0970	9,181.84

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	4,000.00
District Mills	999	2.93
Total Estimated Revenues to Fund Adopted Budget	0004	13,181.84
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	28,000.00

Budget Uses

Expenditure Budget	0002	28,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	28,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	28,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	461.82

Budget Uses

Expenditure Budget	0002	461.82
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	329.99
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	329.99
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	131.83
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	461.82
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

39 Powell

0717 Helmville Elem

Submit ID: 0717-49828414

61 Building Reserve Fund

Adopted Budget	0001	65,018.25

Budget Uses

Expenditure Budget	0002	65,018.25
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	23,126.25
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	23,126.25
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	33,380.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	167.00	
Building Reserve Permissive Levy	1110(b)	8,345.00	
District Tax Levy		1110	8,512.00
District Mills		999	6.22
Building Reserve Voted Mills		0134	0.12
Building Reserve Permissive Mills		0135	6.10
Total Estimated Revenues to Fund Adopted Budget		0004	65,018.25

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/17/2021	3,340.00	20	612	501.00	167.00	167.00
Total						167.00

Budget Report
FY 2026

08 Chouteau

0146 Highwood K-12

Submit ID: 0146-51212406

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	80	*	33	1,626,763

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

The final budget is approved as set forth in this document.

Certification

District Clerk: La Rae Roberts

(Signature) (Date)

Chairperson, School Trustees: Arlene Hartman

(Signature) (Date)

County Superintendent: Rick Cook

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026
08 Chouteau
0146 Highwood K-12

Submit ID: 0146-51212406

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,539,634.82	139,072.71	10%	9.03%	0.00	1,230,039.84	309,594.98	194.99
10 Transportation	260,000.00	38,782.17	20%	14.92%	90.00	53,135.28	206,774.72	127.11
11 Bus Depreciation Reserve	149,860.13	0.00	N/A	0.00%	94,202.44	0.00	55,657.69	34.21
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	212,460.00	42,492.00	20%	20.00%	16,790.84	195,669.16		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	36,330.14	0.00	N/A	0.00%	5,275.27	1,054.87	30,000.00	18.44
29 Flexibility	17,669.10	0.00	N/A	0.00%	17,669.10	0.00	0.00	0.00
61 Building Reserve	182,605.54	0.00	N/A	0.00%	127,605.54	0.00	55,000.00	33.81
Total of All Funds	2,398,559.73	220,346.88			261,633.19	1,479,899.15	657,027.39	408.56

50 Debt Service Tax Jurisdiction								
08-0146	126,280.00	27,379.53	20-9-438	21.68%	0.00	0.00	126,280.00	77.63

Budget Report
FY 2026

08 Chouteau

0146 Highwood K-12

Submit ID: 0146-51212406

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	HIGHWOOD K-6	69
M1	HIGHWOOD MS 7-8	11
H1	HIGHWOOD HS 9-12	33 *

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

A.	Direct State Aid	(I-A)	607,924.61
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	105,394.38
D.	At Risk Student	(I-D)	2,492.86
E.	Indian Education For All	(I-E)	2,866.81
F.	American Indian Achievement Gap	(I-F)	996.00
G.	Data For Achievement	(I-G)	2,744.77
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	17,341.60
I.	State Special Education Related-Services Payment To Coop	(I-I)	5,780.18
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	8,737.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	15,652.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	115
B.	BASE Budget Limit	(II-B)	1,157,119.75
C.	Maximum Budget Limit	(II-C)	1,440,725.92
D.	Over-BASE Levy As Submitted on Budget	(II-D)	311,443.88
E.	Adopted Budget	(II-E)	1,468,563.63

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,229,093.37
H.	Maximum Budget Limit	(II-H)	1,517,089.46
I.	Highest Budget Without a Vote	(II-I)	1,539,634.82
J.	Highest Budget	(II-J)	1,539,634.82
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,539,634.82

Budget Report
FY 2026

08 Chouteau

Submit ID: 0146-51212406

0146 Highwood K-12

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

A.	Operating Reserve (961)	(III-A)		139,072.71
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		139,072.71

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		**Elementary**	**High School**	**K-12**
A.	Special Education Allowable Costs	13,088.00	4,253.60	17,341.60
B.	Special Education RSBG to Coop	4,362.40	1,417.78	5,780.18
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	6,980.16	2,268.55	9,248.71
Proration of BASE Budget to Elementary and High School Programs:		**Elementary**	**High School**	**K-12**
E.	100% Of Basic Entitlement	182,198.00	364,401.00	546,599.00
F.	100% Of Per Student Entitlement	539,214.30	274,197.00	813,411.30
		721,412.30	638,598.00	1,360,010.30
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	254,658.54	225,425.09	480,083.64
H.	Special Education in BASE@40%	6,980.16	2,268.55	9,248.71
I.	Subsidized BASE Amount	261,638.70	227,693.64	489,332.35
J.	Subsidized BASE Ratio	53%	47%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,539,634.82
1.	BASE Budget Limit	(V-A1)	1,229,093.37	
2.	Over-BASE Budget	(V-A2)	310,541.45	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		607,924.61
1.	Direct State Aid Paid By State	(V-B1)	607,924.61	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		105,394.38
D.	At Risk Student	(V-D)		2,492.86
E.	Indian Education For All	(V-E)		2,866.81
F.	American Indian Achievement Gap	(V-F)		996.00
G.	Data For Achievement	(V-G)		2,744.77

H.	Special Education Allowable Cost Payment	(V-H)		17,341.60
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		62,648.37
	1. Actual Non-Levy Revenue	(V-J1)	234.23	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	62,414.14	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		426,683.97
	1. State - Guaranteed Tax Base Aid	(V-L1)	426,683.97	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,229,093.37

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		946.47
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas/Tuition Revenues	(V-O3)	946.47	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		309,594.98
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		310,541.45

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		4.68
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		190.31
	1. District Property Tax Levy Mills	(V-U1)	190.31	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		194.99

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
08 Chouteau

0146 Highwood K-12

Submit ID: 0146-51212406

01 General Fund

Adopted Budget	0001	1,539,634.82

Budget Uses

Expenditure Budget	0002	1,539,634.82
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	607,924.61
Quality Educator	3111	105,394.38
At Risk Student	3112	2,492.86
Indian Education For All	3113	2,866.81
American Indian Achievement Gap	3114	996.00
State Special Education Allowable Cost Payment to Districts	3115	17,341.60
Data For Achievement	3116	2,744.77
State - Guaranteed Tax Base Aid	3120	426,683.97

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	234.23
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	62,414.14
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	946.47

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	0.00		
Over-BASE Levy	1110(c)	309,594.98		
District Tax Levy			1110	309,594.98
Total Estimated Revenues to Fund Adopted Budget			0004	1,539,634.82
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	260,000.00

Budget Uses

Expenditure Budget	0002	260,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	48,304.80
Contingency	0006	4,830.48
Over-Schedule	0011	206,864.72
Fund Balance for Budget	TFS48	38,872.17
Operating Reserve	0961	38,782.17
Unreserved Fund Balance Reappropriated	0970	90.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	13,283.82
State - On-Schedule Transportation Reimbursement	3210	39,851.46
District Tax Levy	1110	206,774.72
District Mills	999	127.11
Total Estimated Revenues to Fund Adopted Budget	0004	260,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	149,860.13

Budget Uses

Expenditure Budget	0002	149,860.13
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	94,202.44
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	94,202.44
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	55,657.69
District Mills	999	34.21
Total Estimated Revenues to Fund Adopted Budget	0004	149,860.13

Budget Report
FY 2026

08 Chouteau

0146 Highwood K-12

Submit ID: 0146-51212406

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
MCI TRaveler	2023	150,000.00	0.00	30,000.00	30,000.00
11-2 Route Bus License # 195716B	2021	29,070.19	0.00	5,814.04	2,654.76
2017 Ford Expedition	2020	33,390.00	2,923.92	6,678.00	0.00
18-1 2019 Blue Bird 48 passenger	2019	87,950.00	0.00	17,590.00	0.00
2017 BLUEBIRD-42 PASSENGER BUS	2017	84,600.00	5,000.00	16,920.00	0.00
1 BASE STATION	2013	1,050.00	420.00	210.00	0.00
8 MOBILE RADIOS	2013	3,600.00	1,440.00	720.00	0.00
BUS #11 - 2897	2012	19,500.00	3,900.00	3,900.00	0.00
Bus #11 - 2897 - From Elementary	2012	40,000.00	16,000.00	8,000.00	0.00
Bus #10 - 4504	2010	20,385.00	4,077.00	4,077.00	0.00
Bus #10 - 4504 - From Elementary	2010	37,115.00	7,423.00	7,423.00	0.00
Bus #9 - 5545	2009	90,617.60	90,617.60	18,123.52	18,123.52
Bus #9 - 5545 - From Elementary	2009	48,794.10	68,311.74	9,758.82	4,879.41
Bus #7 - 4074	2007	24,537.60	36,806.40	N/A	NA
Bus #7 - 4074 - From Elementary	2007	52,142.40	78,213.60	N/A	NA
Bus #05 - 6241	2005	31,356.00	47,034.00	N/A	NA
Bus #05 - 6241 - From Elementary	2005	31,356.00	47,034.00	N/A	NA
Bus #5 - 0170	1999	26,128.00	39,192.00	N/A	NA
Bus #6 - 9674	1996	19,871.16	29,806.74	N/A	NA
Total					55,657.69

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	212,460.00

Budget Uses

Expenditure Budget	0002	212,460.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	59,282.84
Operating Reserve	0961	42,492.00
Unreserved Fund Balance Reappropriated	0970	16,790.84

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	195,669.16
Total Estimated Revenues to Fund Adopted Budget	0004	212,460.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	36,330.14

Budget Uses

Expenditure Budget	0002	36,330.14
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	5,275.27
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,275.27
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,054.87
District Tax Levy	1110	30,000.00
District Mills	999	18.44
Total Estimated Revenues to Fund Adopted Budget	0004	36,330.14
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	17,669.10

Budget Uses

Expenditure Budget	0002	17,669.10
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	17,669.10
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	17,669.10

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	17,669.10
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
08 Chouteau

0146 Highwood K-12

Submit ID: 0146-51212406

50 Debt Service Fund
08-0146

Taxable Value		1,626,763.00
Adopted Budget	0001	126,280.00

Budget Uses

Expenditure Budget	0002	126,280.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	27,379.53
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	27,379.53
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	126,280.00
Jurisdiction Mills	999	77.63
Total Estimated Revenues to Fund Adopted Budget	0004	126,280.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
High School Bond	04/26/2022	06/30/2042	270,000.00	237,750.00	9,000.00	9,780.00	540.00
Elementary Bond	04/26/2022	06/30/2042	1,530,000.00	1,347,250.00	51,000.00	55,420.00	540.00
Total Bond Requirements							126,280.00
Total Debt Service Requirements						0002	126,280.00

Budget Report
FY 2026

08 Chouteau

0146 Highwood K-12

Submit ID: 0146-51212406

61 Building Reserve Fund

Adopted Budget	0001	182,605.54

Budget Uses

Expenditure Budget	0002	182,605.54
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	127,605.54
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	127,605.54
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	55,000.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	55,000.00
District Mills		999	33.81
Building Reserve Voted Mills		0134	33.81
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	182,605.54

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/02/2023	275,000.00	5	612	110,000.00	55,000.00	55,000.00
Total						55,000.00

Budget Report
FY 2026

53 Valley

0932 Hinsdale Elem

Submit ID: 0932-73011359

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	41	N/A	3,205,012

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Tessa Handley

(Signature) (Date)

Chairperson, School Trustees: Justin Strommen

(Signature) (Date)

County Superintendent: Marie Pippin

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

53 Valley

0932 Hinsdale Elem

Submit ID: 0932-73011359

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	671,071.89	56,240.30	10%	8.38%	0.00	412,825.05	258,246.84	80.58
10 Transportation	121,000.00	13,000.00	20%	10.74%	36,324.57	32,332.52	52,342.91	16.33
11 Bus Depreciation Reserve	212,136.66	0.00	N/A	0.00%	151,393.26	0.00	60,743.40	18.95
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	92,190.00	17,237.00	20%	18.70%	0.00	92,190.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	24,911.52	0.00	N/A	0.00%	12,018.65	392.87	12,500.00	3.90
29 Flexibility	16,876.27	0.00	N/A	0.00%	16,876.27	0.00	0.00	0.00
61 Building Reserve	46,167.65	10,000.00	N/A	21.66%	12,911.55	0.00	33,256.10	10.38
Total of All Funds	1,184,353.99	96,477.30			229,524.30	537,740.44	417,089.25	130.14

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

Budget Report
FY 2026

53 Valley

0932 Hinsdale Elem

Submit ID: 0932-73011359

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	HINSDALE K-6	32
M1	HINSDALE 7-8	9

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

A.	Direct State Aid	(I-A)	207,768.20
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	62,495.16
D.	At Risk Student	(I-D)	3,975.65
E.	Indian Education For All	(I-E)	1,040.17
F.	American Indian Achievement Gap	(I-F)	747.00
G.	Data For Achievement	(I-G)	995.89
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	11,259.86
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,235.73
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	3,238.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	37
B.	BASE Budget Limit	(II-B)	385,503.66
C.	Maximum Budget Limit	(II-C)	478,744.34
D.	Over-BASE Levy As Submitted on Budget	(II-D)	226,167.25
E.	Adopted Budget	(II-E)	611,670.91

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	457,756.61
H.	Maximum Budget Limit	(II-H)	558,815.12
I.	Highest Budget Without a Vote	(II-I)	671,071.89
J.	Highest Budget	(II-J)	671,071.89
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	671,071.89

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

A.	Operating Reserve (961)	(III-A)		56,240.30
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		56,240.30

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		671,071.89
1.	BASE Budget Limit	(V-A1)	457,756.61	
2.	Over-BASE Budget	(V-A2)	213,315.28	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		207,768.20
1.	Direct State Aid Paid By State	(V-B1)	207,768.20	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		62,495.16
D.	At Risk Student	(V-D)		3,975.65
E.	Indian Education For All	(V-E)		1,040.17
F.	American Indian Achievement Gap	(V-F)		747.00
G.	Data For Achievement	(V-G)		995.89
H.	Special Education Allowable Cost Payment	(V-H)		11,259.86
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		45,212.12
1.	Actual Non-Levy Revenue	(V-J1)	11,176.49	
2.	Anticipated Non-Levy Revenue	(V-J2)	472.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	33,563.63	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		124,262.56
1.	State - Guaranteed Tax Base Aid	(V-L1)	79,331.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	44,931.56	
M.	**Subtotal of BASE Budget Revenue	(V-M)		457,756.61

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		213,315.28
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		213,315.28

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		14.02
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		66.56
	1. District Property Tax Levy Mills	(V-U1)	66.56	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		80.58

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
53 Valley

0932 Hinsdale Elem

Submit ID: 0932-73011359

01 General Fund

Adopted Budget	0001	671,071.89

Budget Uses

Expenditure Budget	0002	671,071.89
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	207,768.20
Quality Educator	3111	62,495.16
At Risk Student	3112	3,975.65
Indian Education For All	3113	1,040.17
American Indian Achievement Gap	3114	747.00
State Special Education Allowable Cost Payment to Districts	3115	11,259.86
Data For Achievement	3116	995.89
State - Guaranteed Tax Base Aid	3120	79,331.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,622.05
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	8,554.44
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	33,563.63
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	472.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	44,931.56		
Over-BASE Levy	1110(c)	213,315.28		
District Tax Levy			1110	258,246.84
Total Estimated Revenues to Fund Adopted Budget			0004	671,071.89
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	121,000.00

Budget Uses

Expenditure Budget	0002	121,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	29,393.21
Contingency	0006	2,939.32
Over-Schedule	0011	88,667.47
Fund Balance for Budget	TFS48	49,324.57
Operating Reserve	0961	13,000.00
Unreserved Fund Balance Reappropriated	0970	36,324.57

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	8,083.13
State - On-Schedule Transportation Reimbursement	3210	24,249.39
District Tax Levy	1110	52,342.91
District Mills	999	16.33
Total Estimated Revenues to Fund Adopted Budget	0004	121,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

53 Valley

0932 Hinsdale Elem

Submit ID: 0932-73011359

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	212,136.66

Budget Uses

Expenditure Budget	0002	212,136.66
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	151,393.26
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	151,393.26
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	60,743.40
District Mills	999	18.95
Total Estimated Revenues to Fund Adopted Budget	0004	212,136.66

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2025 Blue Bird Gas Vision Body #F548739S Vin 1071	2024	63,000.00	0.00	12,600.00	12,600.00
2021 EXPEDITION	2022	64,975.00	16,730.71	12,995.00	12,955.00
2022 Bluebird Vision 47 passenger	2022	92,500.00	8,350.00	18,500.00	18,500.00
2020 BLUEBIRD 47 PASSENGER	2020	46,962.00	38,623.80	9,392.40	9,392.40
2020 CHEVROLET MIRCOBIRD 14 PASSENGER	2020	36,480.00	28,143.00	7,296.00	7,296.00
Total					60,743.40

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	92,190.00

Budget Uses

Expenditure Budget	0002	92,190.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	17,237.00
Operating Reserve	0961	17,237.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	92,190.00
Total Estimated Revenues to Fund Adopted Budget	0004	92,190.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	24,911.52

Budget Uses

Expenditure Budget	0002	24,911.52
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	12,018.65
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	12,018.65
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	392.87
District Tax Levy	1110	12,500.00
District Mills	999	3.90
Total Estimated Revenues to Fund Adopted Budget	0004	24,911.52
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	16,876.27

Budget Uses

Expenditure Budget	0002	16,876.27
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	16,876.27
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	16,876.27

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	16,876.27
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

53 Valley

0932 Hinsdale Elem

Submit ID: 0932-73011359

61 Building Reserve Fund

Adopted Budget	0001	46,167.65

Budget Uses

Expenditure Budget	0002	46,167.65
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	22,911.55
Operating Reserve	0961	10,000.00
Unreserved Fund Balance Reappropriated	0970	12,911.55
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	33,256.10	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	33,256.10
District Mills		999	10.38
Building Reserve Voted Mills		0134	10.38
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	46,167.65

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
07/12/2023	332,561.00	10	612	66,512.20	33,256.10	33,256.10
Total						33,256.10

Budget Report
FY 2026

53 Valley

0933 Hinsdale H S

Submit ID: 0933-20729903

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	22	3,963,651

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Tessa Handley

(Signature) (Date)

Chairperson, School Trustees: Justin Strommen

(Signature) (Date)

County Superintendent: Marie Pippin

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

53 Valley

0933 Hinsdale H S

Submit ID: 0933-20729903

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	605,683.77	60,660.88	10%	10.02%	5,016.00	439,488.39	161,179.38	40.67
10 Transportation	117,000.00	23,400.00	20%	20.00%	64,792.62	18,322.32	33,885.06	8.55
11 Bus Depreciation Reserve	254,790.22	0.00	N/A	0.00%	194,007.02	0.00	60,783.20	15.34
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	89,185.00	17,837.00	20%	20.00%	20,130.29	69,054.71		
17 Adult Education	20,585.93	0.00	35%	0.00%	20,585.93	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	36,206.50	0.00	N/A	0.00%	23,290.96	415.54	12,500.00	3.15
29 Flexibility	22,331.24	0.00	N/A	0.00%	22,331.24	0.00	0.00	0.00
61 Building Reserve	80,597.50	83,049.55	N/A	103.04%	0.00	0.00	80,597.50	20.33
Total of All Funds	1,226,380.16	184,947.43			350,154.06	527,280.96	348,945.14	88.04

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

Budget Report
FY 2026

53 Valley

0933 Hinsdale H S

Submit ID: 0933-20729903

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 HINSDALE HS 9-12 22 *

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

A.	Direct State Aid	(I-A)	244,625.00
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	34,954.92
D.	At Risk Student	(I-D)	1,264.05
E.	Indian Education For All	(I-E)	558.14
F.	American Indian Achievement Gap	(I-F)	498.00
G.	Data For Achievement	(I-G)	534.38
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	5,812.75
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,036.07
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	10,985.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	25
B.	BASE Budget Limit	(II-B)	469,214.99
C.	Maximum Budget Limit	(II-C)	584,157.88
D.	Over-BASE Levy As Submitted on Budget	(II-D)	121,514.40
E.	Adopted Budget	(II-E)	590,729.39

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	484,169.37
H.	Maximum Budget Limit	(II-H)	597,730.56
I.	Highest Budget Without a Vote	(II-I)	605,683.77
J.	Highest Budget	(II-J)	616,522.10
K.	Highest Voted Amount	(II-K)	10,838.33
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	605,683.77

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

A.	Operating Reserve (961)	(III-A)		60,568.38
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		92.50
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	92.50	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		5,016.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	5,016.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		65,676.88

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		605,683.77
	1. BASE Budget Limit	(V-A1)	484,169.37	
	2. Over-BASE Budget	(V-A2)	121,514.40	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		244,625.00
	1. Direct State Aid Paid By State	(V-B1)	244,625.00	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		34,954.92
D.	At Risk Student	(V-D)		1,264.05
E.	Indian Education For All	(V-E)		558.14
F.	American Indian Achievement Gap	(V-F)		498.00
G.	Data For Achievement	(V-G)		534.38
H.	Special Education Allowable Cost Payment	(V-H)		5,812.75
I.	Remaining Fund Balance Available	(V-I)		5,016.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		15,905.95
	1. Actual Non-Levy Revenue	(V-J1)	5,631.71	
	2. Anticipated Non-Levy Revenue	(V-J2)	1,129.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	9,145.24	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		175,000.18
	1. State - Guaranteed Tax Base Aid	(V-L1)	135,335.20	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	39,664.98	
M.	**Subtotal of BASE Budget Revenue	(V-M)		484,169.37

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		121,514.40
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		121,514.40

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		10.01
U.	Over-BASE Mills	(V-U)		30.66
	1. District Property Tax Levy Mills	(V-U1)	30.66	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		40.67

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
53 Valley

0933 Hinsdale H S

Submit ID: 0933-20729903

01 General Fund

Adopted Budget	0001	605,683.77

Budget Uses

Expenditure Budget	0002	605,683.77
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	5,016.00
Direct State Aid	3110	244,625.00
Quality Educator	3111	34,954.92
At Risk Student	3112	1,264.05
Indian Education For All	3113	558.14
American Indian Achievement Gap	3114	498.00
State Special Education Allowable Cost Payment to Districts	3115	5,812.75
Data For Achievement	3116	534.38
State - Guaranteed Tax Base Aid	3120	135,335.20

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,784.98
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	2,819.41
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	1,027.32
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	9,145.24
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	1,129.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	39,664.98		
Over-BASE Levy	1110(c)	121,514.40		
District Tax Levy			1110	161,179.38
Total Estimated Revenues to Fund Adopted Budget			0004	605,683.77
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	117,000.00

Budget Uses

Expenditure Budget	0002	117,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	16,656.64
Contingency	0006	1,665.66
Over-Schedule	0011	98,677.70
Fund Balance for Budget	TFS48	88,192.62
Operating Reserve	0961	23,400.00
Unreserved Fund Balance Reappropriated	0970	64,792.62

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	4,580.58
State - On-Schedule Transportation Reimbursement	3210	13,741.74
District Tax Levy	1110	33,885.06
District Mills	999	8.55
Total Estimated Revenues to Fund Adopted Budget	0004	117,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

53 Valley

0933 Hinsdale H S

Submit ID: 0933-20729903

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	254,790.22

Budget Uses

Expenditure Budget	0002	254,790.22
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	194,007.02
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	194,007.02
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	60,783.20
District Mills	999	15.34
Total Estimated Revenues to Fund Adopted Budget	0004	254,790.22

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2025 Blue Bird Gas Vision Body #F548739S Vin 1071	2024	63,000.00	0.00	12,600.00	12,600.00
2021 FORD EXPEDITION	2022	64,975.00	6,335.26	12,995.00	12,995.00
2022 BLUEBIRD VISION	2022	92,500.00	18,500.00	18,500.00	18,500.00
2020 BLUEBIRD 47 PASSENGER	2020	46,961.00	38,623.40	9,392.20	9,392.20
2020 CHEVROLET MIRCBIRD 14 PASSENGER	2020	36,480.00	28,143.00	7,296.00	7,296.00
Total					60,783.20

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	89,185.00

Budget Uses

Expenditure Budget	0002	89,185.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	37,967.29
Operating Reserve	0961	17,837.00
Unreserved Fund Balance Reappropriated	0970	20,130.29

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	69,054.71
Total Estimated Revenues to Fund Adopted Budget	0004	89,185.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

53 Valley

0933 Hinsdale H S

Submit ID: 0933-20729903

17 Adult Education Fund

Adopted Budget	0001	20,585.93

Budget Uses

Expenditure Budget	0002	20,585.93
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	20,585.93
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	20,585.93

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	20,585.93
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	36,206.50

Budget Uses

Expenditure Budget	0002	36,206.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	23,290.96
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	23,290.96
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	415.54
District Tax Levy	1110	12,500.00
District Mills	999	3.15
Total Estimated Revenues to Fund Adopted Budget	0004	36,206.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	22,331.24

Budget Uses

Expenditure Budget	0002	22,331.24
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	22,331.24
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	22,331.24

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	22,331.24
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

53 Valley

0933 Hinsdale H S

Submit ID: 0933-20729903

61 Building Reserve Fund

Adopted Budget	0001	80,597.50

Budget Uses

Expenditure Budget	0002	80,597.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	83,049.55
Operating Reserve	0961	83,049.55
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	80,597.50	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	80,597.50
District Mills		999	20.33
Building Reserve Voted Mills		0134	20.33
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	80,597.50

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
07/12/2022	805,975.00	10	612	161,195.00	80,597.50	80,597.50
Total						80,597.50

Budget Report
FY 2026

23 Judith Basin

0469 Hobson K-12 Schools

Submit ID: 0469-55072246

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	104	*	39	8,212,376

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Staci Auck

(Signature) (Date)

Chairperson, School Trustees: Bryan Vincent

(Signature) (Date)

County Superintendent: Melanie Schott

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

23 Judith Basin

Submit ID: 0469-55072246

0469 Hobson K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,769,480.95	210,077.64	10%	11.87%	0.00	1,243,317.09	526,163.86	64.06
10 Transportation	260,000.00	52,000.00	20%	20.00%	63,534.01	128,792.28	67,673.71	8.24
11 Bus Depreciation Reserve	499,363.14	0.00	N/A	0.00%	345,261.19	0.00	154,101.95	18.76
13 Tuition	43,000.00		N/A		0.00	0.00	43,000.00	5.24
14 Retirement	210,000.00	0.00	20%	0.00%	37,937.88	172,062.12		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	23,392.11	0.00	N/A	0.00%	5,755.52	1,236.59	16,400.00	2.00
29 Flexibility	54,610.77	0.00	N/A	0.00%	54,610.77	0.00	0.00	0.00
61 Building Reserve	243,691.24	0.00	N/A	0.00%	147,591.24	76,292.80	19,807.20	2.41
Total of All Funds	3,103,538.21	262,077.64			654,690.61	1,621,700.88	827,146.72	100.71

50 Debt Service Tax Jurisdiction								
25	371,463.96	0.00	20-9-438	0.00%	0.00	0.00	371,463.96	45.23

Budget Report
FY 2026

23 Judith Basin

0469 Hobson K-12 Schools

Submit ID: 0469-55072246

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	HOBSON K-6	79
M1	HOBSON 7-8	25
H1	HOBSON HS 9-12	39 *

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

A.	Direct State Aid	(I-A)	711,147.63
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	121,056.00
D.	At Risk Student	(I-D)	4,816.21
E.	Indian Education For All	(I-E)	3,627.91
F.	American Indian Achievement Gap	(I-F)	747.00
G.	Data For Achievement	(I-G)	3,473.47
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	22,413.20
I.	State Special Education Related-Services Payment To Coop	(I-I)	7,470.61
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	5,440.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	11,427.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	140
B.	BASE Budget Limit	(II-B)	1,312,165.08
C.	Maximum Budget Limit	(II-C)	1,627,177.84
D.	Over-BASE Levy As Submitted on Budget	(II-D)	304,936.99
E.	Adopted Budget	(II-E)	1,617,102.07

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,440,834.76
H.	Maximum Budget Limit	(II-H)	1,769,480.95
I.	Highest Budget Without a Vote	(II-I)	1,745,771.75
J.	Highest Budget	(II-J)	1,769,480.95
K.	Highest Voted Amount	(II-K)	23,709.20
L.	Amount Approved on Ballot by Voters	(II-L)	23,709.20
M.	Adopted Budget	(II-M)	1,769,480.95

Budget Report
FY 2026

23 Judith Basin

Submit ID: 0469-55072246

0469 Hobson K-12 Schools

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

A.	Operating Reserve (961)	(III-A)		176,948.10
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		33,129.54
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	33,129.54	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		210,077.64

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	17,014.40	5,398.80	22,413.20
B.	Special Education RSBG to Coop	5,671.12	1,799.49	7,470.61
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	9,074.21	2,879.32	11,953.52

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	182,198.00	364,401.00	546,599.00
F.	100% Of Per Student Entitlement	720,342.80	323,992.50	1,044,335.30
		902,540.80	688,393.50	1,590,934.30
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	318,596.90	243,002.91	561,599.81
H.	Special Education in BASE@40%	9,074.21	2,879.32	11,953.52
I.	Subsidized BASE Amount	327,671.11	245,882.23	573,553.33
J.	Subsidized BASE Ratio	57%	43%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,769,480.95
1.	BASE Budget Limit	(V-A1)	1,440,834.76	
2.	Over-BASE Budget	(V-A2)	328,646.19	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		711,147.63
1.	Direct State Aid Paid By State	(V-B1)	711,147.63	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		121,056.00
D.	At Risk Student	(V-D)		4,816.21
E.	Indian Education For All	(V-E)		3,627.91
F.	American Indian Achievement Gap	(V-F)		747.00
G.	Data For Achievement	(V-G)		3,473.47

H.	Special Education Allowable Cost Payment	(V-H)		22,413.20
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		104,346.45
	1. Actual Non-Levy Revenue	(V-J1)	4,259.26	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	100,087.19	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		469,206.89
	1. State - Guaranteed Tax Base Aid	(V-L1)	271,689.22	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	197,517.67	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,440,834.76

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		328,646.19
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		328,646.19

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		16.82
T.	BASE Mills - High School	(V-T)		7.22
U.	Over-BASE Mills	(V-U)		40.02
	1. District Property Tax Levy Mills	(V-U1)	40.02	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		64.06

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

23 Judith Basin

0469 Hobson K-12 Schools

Submit ID: 0469-55072246

01 General Fund

Adopted Budget	0001	1,769,480.95

Budget Uses

Expenditure Budget	0002	1,769,480.95
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	711,147.63
Quality Educator	3111	121,056.00
At Risk Student	3112	4,816.21
Indian Education For All	3113	3,627.91
American Indian Achievement Gap	3114	747.00
State Special Education Allowable Cost Payment to Districts	3115	22,413.20
Data For Achievement	3116	3,473.47
State - Guaranteed Tax Base Aid	3120	271,689.22

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	4,259.26
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	100,087.19
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	197,517.67		
Over-BASE Levy	1110(c)	328,646.19		
District Tax Levy			1110	526,163.86
Total Estimated Revenues to Fund Adopted Budget			0004	1,769,480.95
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	260,000.00

Budget Uses

Expenditure Budget	0002	260,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	117,083.90
Contingency	0006	11,708.39
Over-Schedule	0011	131,207.71
Fund Balance for Budget	TFS48	115,534.01
Operating Reserve	0961	52,000.00
Unreserved Fund Balance Reappropriated	0970	63,534.01

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	32,198.07
State - On-Schedule Transportation Reimbursement	3210	96,594.21
District Tax Levy	1110	67,673.71
District Mills	999	8.24
Total Estimated Revenues to Fund Adopted Budget	0004	260,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

23 Judith Basin

0469 Hobson K-12 Schools

Submit ID: 0469-55072246

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	499,363.14

Budget Uses

Expenditure Budget	0002	499,363.14
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	345,261.19
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	345,261.19
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	154,101.95
District Mills	999	18.76
Total Estimated Revenues to Fund Adopted Budget	0004	499,363.14

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 Ford Expedition 64910	2023	71,954.00	16,000.00	14,390.80	14,390.80
2022 Ford Expedition 6827	2023	70,182.24	16,000.00	14,036.45	14,036.45
2017 Ford Turtle Top	2022	72,708.00	43,583.20	14,541.60	14,541.60
Bluebird Bus #3 2023 Model	2022	100,000.00	43,096.63	20,000.00	20,000.00
2022 Bluebird #1	2021	101,000.00	60,550.00	20,200.00	20,200.00
2020 FORD EXPEDITION	2019	58,589.00	45,437.50	11,717.80	11,717.80
2018 FORD EXPEDITION E BUS	2019	57,839.00	51,561.50	11,567.80	11,567.80
BLUEBIRD BUS #6	2019	94,750.00	76,743.75	18,950.00	18,950.00
#5	2016	87,550.00	102,478.75	17,510.00	17,510.00
BUS #2 2014 BLUEBIRD	2014	89,500.00	123,062.50	17,900.00	11,187.50
BUS RADIOS; 8 RADIOS, 2 BASES	2012	7,094.75	10,642.13	N/A	NA
Total					154,101.95

13 Tuition Fund

Adopted Budget	0001	43,000.00

Budget Uses

Expenditure Budget	0002	43,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	43,000.00
District Mills	999	5.24
Total Estimated Revenues to Fund Adopted Budget	0004	43,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	210,000.00

Budget Uses

Expenditure Budget	0002	210,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	37,937.88
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	37,937.88

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	172,062.12
Total Estimated Revenues to Fund Adopted Budget	0004	210,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	23,392.11

Budget Uses

Expenditure Budget	0002	23,392.11
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	5,755.52
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,755.52
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,236.59
District Tax Levy	1110	16,400.00
District Mills	999	2.00
Total Estimated Revenues to Fund Adopted Budget	0004	23,392.11
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

23 Judith Basin

0469 Hobson K-12 Schools

Submit ID: 0469-55072246

29 Flexibility Fund

Adopted Budget	0001	54,610.77

Budget Uses

Expenditure Budget	0002	54,610.77
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	54,610.77
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	54,610.77

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	54,610.77
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

23 Judith Basin

0469 Hobson K-12 Schools

Submit ID: 0469-55072246

50 Debt Service Fund

25

Taxable Value		8,212,376.00
Adopted Budget	0001	371,463.96

Budget Uses

Expenditure Budget	0002	367,500.00
Add To Fund Balance	0003	3,963.96
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	-3,963.96
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	371,463.96
Jurisdiction Mills	999	45.23
Total Estimated Revenues to Fund Adopted Budget	0004	371,463.96
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
Elementary Bond	08/06/2024	06/30/2044	2,300,000.00	2,147,500.00	72,500.00	111,000.00	250.00
High School Bond	08/06/2024	06/30/2044	2,300,000.00	2,147,500.00	72,500.00	111,000.00	250.00
Total Bond Requirements							367,500.00
Total Debt Service Requirements						0002	367,500.00

Budget Report
FY 2026

23 Judith Basin

0469 Hobson K-12 Schools

Submit ID: 0469-55072246

61 Building Reserve Fund

Adopted Budget		0001	243,691.24

Budget Uses

Expenditure Budget		0002	243,691.24
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	147,591.24
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	147,591.24
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	76,292.80
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	19,807.20	
District Tax Levy		1110	19,807.20
District Mills		999	2.41
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.41
Total Estimated Revenues to Fund Adopted Budget		0004	243,691.24

Budget Report
FY 2026

45 Sanders

Submit ID: 0815-52942893

0815 Hot Springs K-12

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	138	60	2,651,953

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

Joint District Distribution:

(Used for county calculations)

Located - 45 Sanders	134	56	2,341,218
Non-located - 24 Lake	4	4	310,735

The final budget is approved as set forth in this document.

Certification

District Clerk: Barkley Flynn

(Signature) (Date)

Chairperson, School Trustees: Ricky DePoe

(Signature) (Date)

County Superintendent: Alisa Garcia

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

45 Sanders

Submit ID: 0815-52942893

0815 Hot Springs K-12

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,192,920.31	0.00	10%	0.00%	0.00	1,712,267.86	480,652.45	181.25
10 Transportation	281,000.00	54,649.53	20%	19.45%	0.00	88,525.00	192,475.00	72.58
11 Bus Depreciation Reserve	366,812.52	0.00	N/A	0.00%	306,427.10	0.00	60,385.42	22.77
13 Tuition	141,330.00		N/A		7,501.69	0.00	133,828.31	50.46
14 Retirement	250,000.00	50,000.00	20%	20.00%	30,181.57	219,818.43		
17 Adult Education	8,326.69	2,914.34	35%	35.00%	2,122.71	0.00	6,203.98	2.34
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	2,315.59	0.00	N/A	0.00%	758.69	1,556.90	0.00	0.00
29 Flexibility	19,551.83	0.00	N/A	0.00%	6,560.43	12,991.40	0.00	0.00
61 Building Reserve	103,134.62	0.00	N/A	0.00%	2,664.62	80,376.00	20,094.00	7.58
Total of All Funds	3,365,391.56	107,563.87			356,216.81	2,115,535.59	893,639.16	336.98

50 Debt Service **Tax Jurisdiction**								
04HS	0.00	0.00	20-9-438	0.00%	87.03	0.00	0.00	0.00

Budget Report
FY 2026

45 Sanders

Submit ID: 0815-52942893

0815 Hot Springs K-12

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	HOT SPRINGS EL K-8	112
M1	HOT SPRINGS MS 7-8	26
H1	HOT SPRINGS HS 9-12	60

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

A.	Direct State Aid	(I-A)	888,243.67
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	127,865.40
D.	At Risk Student	(I-D)	17,391.47
E.	Indian Education For All	(I-E)	5,023.26
F.	American Indian Achievement Gap	(I-F)	15,189.00
G.	Data For Achievement	(I-G)	4,809.42
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	35,538.36
I.	State Special Education Related-Services Payment To Coop	(I-I)	10,796.94
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	12,192.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	18,612.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	178
B.	BASE Budget Limit	(II-B)	1,582,336.48
C.	Maximum Budget Limit	(II-C)	1,961,937.88
D.	Over-BASE Levy As Submitted on Budget	(II-D)	195,871.44
E.	Adopted Budget	(II-E)	1,778,207.92

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,814,048.87
H.	Maximum Budget Limit	(II-H)	2,276,670.39
I.	Highest Budget Without a Vote	(II-I)	2,192,920.31
J.	Highest Budget	(II-J)	2,276,670.39
K.	Highest Voted Amount	(II-K)	83,750.08
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,192,920.31

Budget Report
FY 2026

45 Sanders

Submit ID: 0815-52942893

0815 Hot Springs K-12

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

A.	Operating Reserve (961)	(III-A)			0.00
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			0.00

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		**Elementary**	**High School**	**K-12**
A.	Special Education Allowable Costs	24,749.76	10,788.60	35,538.36
B.	Special Education RSBG to Coop	7,525.14	3,271.80	10,796.94
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	12,909.96	5,624.16	18,534.12

Proration of BASE Budget to Elementary and High School Programs:		**Elementary**	**High School**	**K-12**
E.	100% Of Basic Entitlement	182,198.00	364,401.00	546,599.00
F.	100% Of Per Student Entitlement	942,388.30	498,135.00	1,440,523.30
		1,124,586.30	862,536.00	1,987,122.30
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	396,978.96	304,475.21	701,454.17
H.	Special Education in BASE@40%	12,909.96	5,624.16	18,534.12
I.	Subsidized BASE Amount	409,888.92	310,099.37	719,988.29
J.	Subsidized BASE Ratio	57%	43%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,192,920.31
	1. BASE Budget Limit	(V-A1)	1,814,048.87	
	2. Over-BASE Budget	(V-A2)	378,871.44	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		888,243.67
	1. Direct State Aid Paid By State	(V-B1)	888,243.67	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		127,865.40
D.	At Risk Student	(V-D)		17,391.47
E.	Indian Education For All	(V-E)		5,023.26
F.	American Indian Achievement Gap	(V-F)		15,189.00
G.	Data For Achievement	(V-G)		4,809.42

H.	Special Education Allowable Cost Payment	(V-H)		35,538.36
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		10,845.76
	1. Actual Non-Levy Revenue	(V-J1)	832.44	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	10,013.32	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		709,142.53
	1. State - Guaranteed Tax Base Aid	(V-L1)	607,361.52	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	101,781.01	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,814,048.87

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		378,871.44
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		378,871.44

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		25.46
T.	BASE Mills - High School	(V-T)		12.92
U.	Over-BASE Mills	(V-U)		142.87
	1. District Property Tax Levy Mills	(V-U1)	142.87	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		181.25

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
45 Sanders

Submit ID: 0815-52942893

0815 Hot Springs K-12

01 General Fund

Adopted Budget	0001	2,192,920.31

Budget Uses

Expenditure Budget	0002	2,192,920.31
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	888,243.67
Quality Educator	3111	127,865.40
At Risk Student	3112	17,391.47
Indian Education For All	3113	5,023.26
American Indian Achievement Gap	3114	15,189.00
State Special Education Allowable Cost Payment to Districts	3115	35,538.36
Data For Achievement	3116	4,809.42
State - Guaranteed Tax Base Aid	3120	607,361.52

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	832.44
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	10,013.32
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	101,781.01		
Over-BASE Levy	1110(c)	378,871.44		
District Tax Levy			1110	480,652.45
Total Estimated Revenues to Fund Adopted Budget			0004	2,192,920.31
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	281,000.00

Budget Uses

Expenditure Budget	0002	279,449.53
Add To Fund Balance	0003	1,550.47

Transportation Schedule Data

On-Schedule	0005	80,477.27
Contingency	0006	8,047.73
Over-Schedule	0011	192,475.00
Fund Balance for Budget	TFS48	54,649.53
Operating Reserve	0961	54,649.53
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	22,131.25
State - On-Schedule Transportation Reimbursement	3210	66,393.75
District Tax Levy	1110	192,475.00
District Mills	999	72.58
Total Estimated Revenues to Fund Adopted Budget	0004	281,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

45 Sanders

Submit ID: 0815-52942893

0815 Hot Springs K-12

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	366,812.52

Budget Uses

Expenditure Budget	0002	366,812.52
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	306,427.10
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	306,427.10
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	60,385.42
District Mills	999	22.77
Total Estimated Revenues to Fund Adopted Budget	0004	366,812.52

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
GMC Mini Bus #0074	2024	129,000.00	12,900.00	25,800.00	25,800.00
TRAVERSE #8941	2022	24,786.00	4,957.20	4,957.20	4,957.20
TRAVERSE #9658	2022	36,136.00	7,227.20	7,227.20	7,227.20
2010 International (Heat Bus) From Elementary	2010	71,116.09	85,339.31	14,223.22	14,223.22
2009 INTERNATIONAL #1125	2009	40,889.00	61,333.50	N/A	NA
2009 INTERNATIONAL #1125 From Elementary	2009	40,889.00	49,066.80	8,177.80	8,177.80
2006 INTERNATIONAL #8650	2007	46,750.00	70,125.00	N/A	NA
Total					60,385.42

13 Tuition Fund

Adopted Budget	0001	141,330.00

Budget Uses

Expenditure Budget	0002	141,330.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,501.69
Unreserved Fund Balance Reappropriated	0970	7,501.69

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	133,828.31
District Mills	999	50.46
Total Estimated Revenues to Fund Adopted Budget	0004	141,330.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	250,000.00

Budget Uses

Expenditure Budget	0002	250,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	80,181.57
Operating Reserve	0961	50,000.00
Unreserved Fund Balance Reappropriated	0970	30,181.57

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	219,818.43
Total Estimated Revenues to Fund Adopted Budget	0004	250,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	8,326.69

Budget Uses

Expenditure Budget	0002	8,326.69
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,037.05
Operating Reserve	0961	2,914.34
Unreserved Fund Balance Reappropriated	0970	2,122.71

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	6,203.98
District Mills	999	2.34
Total Estimated Revenues to Fund Adopted Budget	0004	8,326.69
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	2,315.59

Budget Uses

Expenditure Budget	0002	2,315.59
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	758.69
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	758.69
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,556.90
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,315.59
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	19,551.83

Budget Uses

Expenditure Budget	0002	19,551.83
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,560.43
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,560.43

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	12,991.40
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	19,551.83
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
45 Sanders

0815 Hot Springs K-12

Submit ID: 0815-52942893

50 Debt Service Fund
04HS

Taxable Value		2,651,953.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	87.03
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	87.03
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	87.03

Budget Report
FY 2026
45 Sanders

Submit ID: 0815-52942893

0815 Hot Springs K-12

61 Building Reserve Fund

Adopted Budget		0001	103,134.62

Budget Uses

Expenditure Budget		0002	103,134.62
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	2,664.62
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	2,664.62
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	80,376.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	20,094.00	
District Tax Levy		1110	20,094.00
District Mills		999	7.58
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	7.58
Total Estimated Revenues to Fund Adopted Budget		0004	103,134.62

Budget Report
FY 2026

56 Yellowstone

Submit ID: 0983-93820096

0983 Huntley Project K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 563	* 226	11,346,707

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Cresta Krum

(Signature) (Date)

Chairperson, School Trustees: Clint Johannes

(Signature) (Date)

County Superintendent: Henry Peters

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

56 Yellowstone

Submit ID: 0983-93820096

0983 Huntley Project K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	6,617,665.15	1,073,145.76	10%	16.22%	25,676.24	5,681,387.27	910,601.64	80.28
10 Transportation	1,287,496.68	257,499.34	20%	20.00%	492,183.66	478,899.47	316,413.55	27.89
11 Bus Depreciation Reserve	1,171,656.60	0.00	N/A	0.00%	510,072.00	163,051.24	498,533.36	43.94
13 Tuition	297,831.91		N/A		280,038.00	0.00	17,793.91	1.57
14 Retirement	1,206,901.00	241,380.20	20%	20.00%	230,658.80	976,242.20		
17 Adult Education	41,000.00	14,350.00	35%	35.00%	20,266.00	7,949.68	12,784.32	1.13
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	256,709.05	0.00	N/A	0.00%	155,736.00	40,973.05	60,000.00	5.29
29 Flexibility	57,300.18	0.00	N/A	0.00%	13,698.00	43,602.18	0.00	0.00
61 Building Reserve	366,778.75	0.00	N/A	0.00%	149,183.00	171,770.00	45,825.75	4.04
Total of All Funds	11,303,339.32	1,586,375.30			1,877,511.70	7,563,875.09	1,861,952.53	164.14

50 Debt Service **Tax Jurisdiction**								
816001103	408,018.07	0.00	20-9-438	0.00%	571,199.00	76,050.00	0.00	0.00

Budget Report
FY 2026

56 Yellowstone **Submit ID: 0983-93820096**

0983 Huntley Project K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	HUNTLEY PROJECT K-6	432	*
M1	HUNTLEY PROJECT 7-8	131	*
H1	HUNTLEY PROJECT HS 9-12	226	*

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

A.	Direct State Aid	(I-A)	2,819,546.28
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	484,224.00
D.	At Risk Student	(I-D)	27,196.19
E.	Indian Education For All	(I-E)	20,016.93
F.	American Indian Achievement Gap	(I-F)	12,450.00
G.	Data For Achievement	(I-G)	19,164.81
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	239,760.05
I.	State Special Education Related-Services Payment To Coop	(I-I)	42,206.22
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	49,008.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	46,133.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	798
B.	BASE Budget Limit	(II-B)	5,646,387.28
C.	Maximum Budget Limit	(II-C)	7,040,389.23
D.	Over-BASE Levy As Submitted on Budget	(II-D)	655,898.82
E.	Adopted Budget	(II-E)	6,306,913.35

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	91%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	5,961,766.33
H.	Maximum Budget Limit	(II-H)	7,431,941.67
I.	Highest Budget Without a Vote	(II-I)	6,617,665.15
J.	Highest Budget	(II-J)	7,431,941.67
K.	Highest Voted Amount	(II-K)	814,276.52
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	6,617,665.15

Budget Report
FY 2026

56 Yellowstone **Submit ID: 0983-93820096**

0983 Huntley Project K-12 Schools

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

A.	Operating Reserve (961)	(III-A)		661,766.52
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		411,379.24
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	411,379.24	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		25,676.24
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	25,676.24	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		1,098,822.00

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		**Elementary**	**High School**	**K-12**
A.	Special Education Allowable Costs	169,507.96	70,252.09	239,760.05
B.	Special Education RSBG to Coop	29,936.97	12,269.25	42,206.22
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	79,777.97	33,008.54	112,786.51
Proration of BASE Budget to Elementary and High School Programs:		**Elementary**	**High School**	**K-12**
E.	100% Of Basic Entitlement	203,457.00	364,401.00	567,858.00
F.	100% Of Per Student Entitlement	3,872,922.30	1,866,929.50	5,739,851.80
		4,076,379.30	2,231,330.50	6,307,709.80
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	1,438,961.89	787,659.67	2,226,621.56
H.	Special Education in BASE@40%	79,777.97	33,008.54	112,786.51
I.	Subsidized BASE Amount	1,518,739.86	820,668.21	2,339,408.07
J.	Subsidized BASE Ratio	65%	35%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		6,617,665.15
1.	BASE Budget Limit	(V-A1)	5,961,766.33	
2.	Over-BASE Budget	(V-A2)	655,898.82	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		2,819,546.28
1.	Direct State Aid Paid By State	(V-B1)	2,819,546.28	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		484,224.00
D.	At Risk Student	(V-D)		27,196.19
E.	Indian Education For All	(V-E)		20,016.93
F.	American Indian Achievement Gap	(V-F)		12,450.00
G.	Data For Achievement	(V-G)		19,164.81

H.	Special Education Allowable Cost Payment	(V-H)		239,760.05
I.	Remaining Fund Balance Available	(V-I)		25,676.24
J.	Non-Levy Revenue and Funding Sources	(V-J)		672,712.81
	1. Actual Non-Levy Revenue	(V-J1)	65,224.00	
	2. Anticipated Non-Levy Revenue	(V-J2)	534,533.15	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	72,955.66	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,641,019.02
	1. State - Guaranteed Tax Base Aid	(V-L1)	1,386,316.20	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	254,702.82	
M.	**Subtotal of BASE Budget Revenue	(V-M)		5,961,766.33

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		655,898.82
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		655,898.82

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		14.28
T.	BASE Mills - High School	(V-T)		8.19
U.	Over-BASE Mills	(V-U)		57.81
	1. District Property Tax Levy Mills	(V-U1)	57.81	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		80.28

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

56 Yellowstone

Submit ID: 0983-93820096

0983 Huntley Project K-12 Schools

01 General Fund

Adopted Budget	0001	6,617,665.15

Budget Uses

Expenditure Budget	0002	6,617,665.15
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	25,676.24
Direct State Aid	3110	2,819,546.28
Quality Educator	3111	484,224.00
At Risk Student	3112	27,196.19
Indian Education For All	3113	20,016.93
American Indian Achievement Gap	3114	12,450.00
State Special Education Allowable Cost Payment to Districts	3115	239,760.05
Data For Achievement	3116	19,164.81
State - Guaranteed Tax Base Aid	3120	1,386,316.20

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	59,314.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	5,910.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	70,808.33
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	2,147.33

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	534,533.15
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	254,702.82		
Over-BASE Levy	1110(c)	655,898.82		
District Tax Levy			1110	910,601.64
Total Estimated Revenues to Fund Adopted Budget			0004	6,617,665.15
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	1,287,496.68

Budget Uses

Expenditure Budget	0002	1,287,496.68
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	375,288.88
Contingency	0006	37,528.89
Over-Schedule	0011	874,678.91
Fund Balance for Budget	TFS48	749,683.00
Operating Reserve	0961	257,499.34
Unreserved Fund Balance Reappropriated	0970	492,183.66

Estimated Funding Sources

Coal Gross Proceeds	1123	66,081.71
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	103,204.44
State - On-Schedule Transportation Reimbursement	3210	309,613.32
District Tax Levy	1110	316,413.55
District Mills	999	27.89
Total Estimated Revenues to Fund Adopted Budget	0004	1,287,496.68
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

56 Yellowstone

Submit ID: 0983-93820096

0983 Huntley Project K-12 Schools

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	1,171,656.60

Budget Uses

Expenditure Budget	0002	1,171,656.60
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	510,072.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	510,072.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	163,051.24
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	498,533.36
District Mills	999	43.94
Total Estimated Revenues to Fund Adopted Budget	0004	1,171,656.60

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2026 Blue Bird BB CV 2610S	2026	160,000.00	0.00	32,000.00	32,000.00
2026 Blue Bird BB CV 3507S	2026	174,000.00	0.00	34,800.00	34,800.00
2023 Freightliner M2106 Medium	2025	396,400.00	0.00	79,280.00	79,280.00
2024 Freightliner M2 106 Medium	2025	421,800.00	0.00	84,360.00	84,360.00
2025 Blue Bird BB CV 3507S Sc	2024	165,000.00	0.00	33,000.00	33,000.00
2023 Blue Bird T3 RE 4006S	2023	179,750.00	0.00	35,950.00	35,950.00
2023 Ford Expedition	2023	81,953.00	32,781.20	16,390.60	16,390.60
2021 Ford Expedition Max	2022	63,840.00	25,536.00	12,768.00	12,768.00
2022 Bluebird 83 – 22B	2022	121,500.00	24,300.00	24,300.00	24,300.00
2023 Bluebird 51 - 23B	2022	122,000.00	44,400.00	24,400.00	24,400.00
2022 Bluebird 83-22A	2021	187,500.00	50,000.00	37,500.00	37,500.00
2019 Ford Expedition Max - E-Bus	2020	53,488.00	47,092.80	10,697.60	10,697.60
2021 Bluebird 77-21A	2020	122,800.00	54,560.00	24,560.00	24,560.00
2019 Bluebird 83-19A	2019	112,500.00	89,843.00	22,500.00	22,500.00
2019 Bluebird 83-19B	2019	112,500.00	89,843.00	22,500.00	22,500.00
2020 Bluebird 83-20A	2019	120,500.00	68,200.00	24,100.00	24,100.00
2020 Bluebird 83-20B	2019	120,500.00	68,200.00	24,100.00	24,100.00

2017 Blue Bird 81-17C	2017	115,850.00	125,850.00	23,170.00	23,170.00
2017 Thomas 46-17D	2017	153,701.00	199,129.30	30,740.20	0.00
2018 Bluebird 78-18B	2017	120,388.00	125,096.40	24,077.60	24,077.60
2018 Bluebird 81-18A	2017	116,936.00	117,075.60	23,387.20	23,387.20
2017 Thomas 83-17A	2016	113,027.00	147,645.20	22,605.40	21,895.30
2017 Thomas 83-17B	2016	113,027.00	150,321.20	22,605.40	19,219.30
2014 Thomas - 46 - 14A	2015	144,665.00	216,997.50	N/A	NA
2015 Thomas - 84 - 15B	2015	111,047.00	163,256.00	22,209.40	3,314.50
2015 Thomas - 84 -15A	2015	111,047.00	163,256.00	22,209.40	3,314.50
2014 Thomas 53 - 14C	2013	97,664.00	146,496.00	N/A	NA
2014 Thomas 82 - 14B	2013	109,556.00	164,334.00	N/A	NA
2012 Thomas 48-12B	2012	87,000.00	130,500.00	N/A	NA
2012 Thomas 84-12A	2012	93,000.00	139,500.00	N/A	NA
2010 Thomas 84-10A	2011	105,015.00	157,522.50	N/A	NA
2011 Thomas 84-11A	2011	94,529.00	141,793.50	N/A	NA
2009 Bluebird 84-09B	2009	87,324.00	130,986.00	N/A	NA
2002 Bluebird 84-02A	2008	48,000.00	72,000.00	N/A	NA
2005 Bluebird 84-05A	2008	65,000.00	97,500.00	N/A	NA
2007 Bluebird 84-07A	2007	79,000.00	118,500.00	N/A	NA
2007 Bluebird 84-07B	2007	79,000.00	118,500.00	N/A	NA
2008 Thomas 48-08A	2007	97,000.00	145,500.00	N/A	NA
2001 Bluebird 24-01A	2006	16,500.00	24,750.00	N/A	NA
2006 84 Bluebird-06A	2006	71,700.00	107,550.00	N/A	NA
2006 Bluebird 84-06B	2006	71,700.00	107,550.00	N/A	NA
1997 Bluebird 84-97B	2004	32,000.00	48,000.00	N/A	NA
1994 Bluebird 84	2002	25,000.00	37,500.00	N/A	NA
2000 Bluebird 48-00B	2000	44,216.97	66,325.46	N/A	NA
Total					661,584.60

Budget Report
FY 2026

56 Yellowstone

Submit ID: 0983-93820096

0983 Huntley Project K-12 Schools

13 Tuition Fund

Adopted Budget	0001	297,831.91

Budget Uses

Expenditure Budget	0002	297,831.91
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	280,038.00
Unreserved Fund Balance Reappropriated	0970	280,038.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	17,793.91
District Mills	999	1.57
Total Estimated Revenues to Fund Adopted Budget	0004	297,831.91
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	1,206,901.00

Budget Uses

Expenditure Budget	0002	1,206,901.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	472,039.00
Operating Reserve	0961	241,380.20
Unreserved Fund Balance Reappropriated	0970	230,658.80

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	976,242.20
Total Estimated Revenues to Fund Adopted Budget	0004	1,206,901.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	41,000.00

Budget Uses

Expenditure Budget	0002	41,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	34,616.00
Operating Reserve	0961	14,350.00
Unreserved Fund Balance Reappropriated	0970	20,266.00

Estimated Funding Sources

Coal Gross Proceeds	1123	7,949.68
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	12,784.32
District Mills	999	1.13
Total Estimated Revenues to Fund Adopted Budget	0004	41,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	256,709.05

Budget Uses

Expenditure Budget	0002	256,709.05
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	155,736.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	155,736.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	35,856.37
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	5,116.68
District Tax Levy	1110	60,000.00
District Mills	999	5.29
Total Estimated Revenues to Fund Adopted Budget	0004	256,709.05
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

56 Yellowstone

Submit ID: 0983-93820096

0983 Huntley Project K-12 Schools

29 Flexibility Fund

Adopted Budget	0001	57,300.18

Budget Uses

Expenditure Budget	0002	57,300.18
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	13,698.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	13,698.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	43,602.18
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	57,300.18
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

56 Yellowstone

Submit ID: 0983-93820096

0983 Huntley Project K-12 Schools

50 Debt Service Fund

816001103

Taxable Value		11,346,707.00
Adopted Budget	0001	408,018.07

Budget Uses

Expenditure Budget	0002	408,018.07
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	9,747,663.00
Fund Balance In Sinking Fund	0960	9,176,464.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	571,199.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	76,050.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	408,018.07
Estimated Revenues Exceeding Adopted Budget	0004a	239,230.93

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
Elementary Bond	09/11/2009	06/15/2026	3,900,000.00	535,412.56	86,897.23	76,050.00	325.00
High School Bond	09/11/2009	06/15/2026	5,850,000.00	797,952.18	130,345.84	114,075.00	325.00
Total Bond Requirements							408,018.07
Total Debt Service Requirements						0002	408,018.07

Budget Report
FY 2026

56 Yellowstone

Submit ID: 0983-93820096

0983 Huntley Project K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	366,778.75

Budget Uses

Expenditure Budget		0002	366,778.75
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	149,183.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	149,183.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	45,825.75
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	125,944.25
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	45,825.75	
District Tax Levy		1110	45,825.75
District Mills		999	4.04
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	4.04
Total Estimated Revenues to Fund Adopted Budget		0004	366,778.75

Budget Report
FY 2026

52 Treasure

Submit ID: 0923-93951894

0923 Hysham K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 64	28	4,902,456

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Angie Stahl

(Signature) (Date)

Chairperson, School Trustees: Marcus Baue

(Signature) (Date)

County Superintendent: Julie Pinkerton

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

52 Treasure

Submit ID: 0923-93951894

0923 Hysham K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,433,939.69	143,393.97	10%	10.00%	44,020.16	893,236.98	496,682.55	101.31
10 Transportation	200,000.00	40,000.00	20%	20.00%	48,341.62	93,570.59	58,087.79	11.85
11 Bus Depreciation Reserve	16,500.00	0.00	N/A	0.00%	0.00	0.00	16,500.00	3.37
13 Tuition	85,000.00		N/A		3,638.99	0.00	81,361.01	16.60
14 Retirement	200,000.00	40,000.00	20%	20.00%	19,556.37	180,443.63		
17 Adult Education	11,305.88	0.00	35%	0.00%	11,305.88	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	2,943.21	0.00	N/A	0.00%	2,003.61	939.60	0.00	0.00
29 Flexibility	705.60	0.00	N/A	0.00%	705.60	0.00	0.00	0.00
61 Building Reserve	174,501.93	0.00	N/A	0.00%	59,956.93	71,636.00	42,909.00	8.75
Total of All Funds	2,124,896.31	223,393.97			189,529.16	1,239,826.80	695,540.35	141.88

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

Budget Report
FY 2026

52 Treasure

Submit ID: 0923-93951894

0923 Hysham K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	HYSHAM K-6	51 *
M1	HYSHAM 7-8	13 *
H1	HYSHAM HS 9-12	28

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

A.	Direct State Aid	(I-A)	544,628.83
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	90,413.70
D.	At Risk Student	(I-D)	3,140.93
E.	Indian Education For All	(I-E)	948.23
F.	American Indian Achievement Gap	(I-F)	747.00
G.	Data For Achievement	(I-G)	2,234.68
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	14,724.00
I.	State Special Education Related-Services Payment To Coop	(I-I)	4,907.70
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	4,595.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	8,059.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	83
B.	BASE Budget Limit	(II-B)	963,245.76
C.	Maximum Budget Limit	(II-C)	1,197,154.42
D.	Over-BASE Levy As Submitted on Budget	(II-D)	374,449.40
E.	Adopted Budget	(II-E)	1,337,695.16

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,094,788.42
H.	Maximum Budget Limit	(II-H)	1,350,249.24
I.	Highest Budget Without a Vote	(II-I)	1,433,939.69
J.	Highest Budget	(II-J)	1,433,939.69
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,433,939.69

Budget Report
FY 2026

52 Treasure

Submit ID: 0923-93951894

0923 Hysham K-12 Schools

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

A.	Operating Reserve (961)	(III-A)		143,393.97
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		44,020.16
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	44,020.16	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		187,414.13

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		**Elementary**	**High School**	**K-12**
A.	Special Education Allowable Costs	10,143.20	4,580.80	14,724.00
B.	Special Education RSBG to Coop	3,380.86	1,526.84	4,907.70
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	5,409.62	2,443.06	7,852.68

Proration of BASE Budget to Elementary and High School Programs:		**Elementary**	**High School**	**K-12**
E.	100% Of Basic Entitlement	182,198.00	364,401.00	546,599.00
F.	100% Of Per Student Entitlement	439,123.00	232,687.00	671,810.00
		621,321.00	597,088.00	1,218,409.00
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	219,326.31	210,772.06	430,098.38
H.	Special Education in BASE@40%	5,409.62	2,443.06	7,852.68
I.	Subsidized BASE Amount	224,735.93	213,215.12	437,951.06
J.	Subsidized BASE Ratio	51%	49%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,433,939.69
1.	BASE Budget Limit	(V-A1)	1,094,788.42	
2.	Over-BASE Budget	(V-A2)	339,151.27	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		544,628.83
1.	Direct State Aid Paid By State	(V-B1)	544,628.83	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		90,413.70
D.	At Risk Student	(V-D)		3,140.93
E.	Indian Education For All	(V-E)		948.23
F.	American Indian Achievement Gap	(V-F)		747.00
G.	Data For Achievement	(V-G)		2,234.68

H.	Special Education Allowable Cost Payment	(V-H)		14,724.00
I.	Remaining Fund Balance Available	(V-I)		44,020.16
J.	Non-Levy Revenue and Funding Sources	(V-J)		42,794.98
	1. Actual Non-Levy Revenue	(V-J1)	42,794.98	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		351,135.91
	1. State - Guaranteed Tax Base Aid	(V-L1)	193,604.63	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	157,531.28	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,094,788.42

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		339,151.27
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		339,151.27

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		18.86
T.	BASE Mills - High School	(V-T)		13.27
U.	Over-BASE Mills	(V-U)		69.18
	1. District Property Tax Levy Mills	(V-U1)	69.18	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		101.31

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	1,433,939.69

Budget Uses

Expenditure Budget	0002	1,433,939.69
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	44,020.16
Direct State Aid	3110	544,628.83
Quality Educator	3111	90,413.70
At Risk Student	3112	3,140.93
Indian Education For All	3113	948.23
American Indian Achievement Gap	3114	747.00
State Special Education Allowable Cost Payment to Districts	3115	14,724.00
Data For Achievement	3116	2,234.68
State - Guaranteed Tax Base Aid	3120	193,604.63

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	10,208.73
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	32,586.25
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	157,531.28		
Over-BASE Levy	1110(c)	339,151.27		
District Tax Levy			1110	496,682.55
Total Estimated Revenues to Fund Adopted Budget			0004	1,433,939.69
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	200,000.00

Budget Uses

Expenditure Budget	0002	200,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	85,064.17
Contingency	0006	8,506.42
Over-Schedule	0011	106,429.41
Fund Balance for Budget	TFS48	88,341.62
Operating Reserve	0961	40,000.00
Unreserved Fund Balance Reappropriated	0970	48,341.62

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	23,392.64
State - On-Schedule Transportation Reimbursement	3210	70,177.95
District Tax Levy	1110	58,087.79
District Mills	999	11.85
Total Estimated Revenues to Fund Adopted Budget	0004	200,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

52 Treasure

Submit ID: 0923-93951894

0923 Hysham K-12 Schools

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	16,500.00

Budget Uses

Expenditure Budget	0002	16,500.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	16,500.00
District Mills	999	3.37
Total Estimated Revenues to Fund Adopted Budget	0004	16,500.00

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2008 Bluebird BBCV Vision	2024	6,500.00	1,300.00	1,300.00	1,300.00
2009 MCI Cruiser	2024	8,000.00	1,600.00	1,600.00	1,600.00
2010 Bluebird BBCV Vision	2024	10,000.00	2,000.00	2,000.00	2,000.00
2014 Bluebird BBCV	2024	28,000.00	5,600.00	5,600.00	5,600.00
2014 Bluebird BBCV Vision	2024	30,000.00	6,000.00	6,000.00	6,000.00
Total					16,500.00

Budget Report
FY 2026

52 Treasure

Submit ID: 0923-93951894

0923 Hysham K-12 Schools

13 Tuition Fund

Adopted Budget	0001	85,000.00

Budget Uses

Expenditure Budget	0002	85,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,638.99
Unreserved Fund Balance Reappropriated	0970	3,638.99

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	81,361.01
District Mills	999	16.60
Total Estimated Revenues to Fund Adopted Budget	0004	85,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	200,000.00

Budget Uses

Expenditure Budget	0002	200,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	59,556.37
Operating Reserve	0961	40,000.00
Unreserved Fund Balance Reappropriated	0970	19,556.37

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	180,443.63
Total Estimated Revenues to Fund Adopted Budget	0004	200,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	11,305.88

Budget Uses

Expenditure Budget	0002	11,305.88
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	11,305.88
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	11,305.88

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	11,305.88
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

52 Treasure

Submit ID: 0923-93951894

0923 Hysham K-12 Schools

28 Technology Fund

Adopted Budget	0001	2,943.21

Budget Uses

Expenditure Budget	0002	2,943.21
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,003.61
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,003.61
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	939.60
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,943.21
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	705.60

Budget Uses

Expenditure Budget	0002	705.60
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	705.60
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	705.60

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	705.60
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

52 Treasure

Submit ID: 0923-93951894

0923 Hysham K-12 Schools

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

52 Treasure

Submit ID: 0923-93951894

0923 Hysham K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	174,501.93

Budget Uses

Expenditure Budget		0002	174,501.93
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	59,956.93
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	59,956.93
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	71,636.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	25,000.00	
Building Reserve Permissive Levy	1110(b)	17,909.00	
District Tax Levy		1110	42,909.00
District Mills		999	8.75
Building Reserve Voted Mills		0134	5.10
Building Reserve Permissive Mills		0135	3.65
Total Estimated Revenues to Fund Adopted Budget		0004	174,501.93

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/07/2024	125,000.00	5	612	25,000.00	25,000.00	25,000.00
Total						25,000.00

Budget Report
FY 2026

56 Yellowstone

0989 Independent Elem

Submit ID: 0989-34543114

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 299	N/A	5,993,550

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Debi Orelup

(Signature) (Date)

Chairperson, School Trustees: Jake Detling

(Signature) (Date)

County Superintendent: Henry Peters

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

56 Yellowstone

Submit ID: 0989-34543114

0989 Independent Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,065,378.00	206,902.09	10%	10.02%	61,258.98	1,742,353.08	261,765.94	43.68
10 Transportation	226,100.00	45,220.00	20%	20.00%	56,403.13	28,040.11	141,656.76	23.63
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	353,524.00		N/A		97,303.00	0.00	256,221.00	42.75
14 Retirement	345,461.00	69,092.20	20%	20.00%	40,586.68	304,874.32		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	63,937.92	0.00	N/A	0.00%	62,305.97	1,631.95	0.00	0.00
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	398,515.82	0.00	N/A	0.00%	322,980.82	55,750.05	19,784.95	3.30
Total of All Funds	3,452,916.74	321,214.29			640,838.58	2,132,649.51	679,428.65	113.36

50 Debt Service **Tax Jurisdiction**								
52 Elem	254,950.00	0.00	20-9-438	0.00%	54,731.17	0.00	200,218.83	33.41

Budget Report
FY 2026

56 Yellowstone

Submit ID: 0989-34543114

0989 Independent Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 INDEPENDENT K-6 299 *

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

A.	Direct State Aid	(I-A)	892,731.77
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	175,152.90
D.	At Risk Student	(I-D)	4,426.73
E.	Indian Education For All	(I-E)	899.55
F.	American Indian Achievement Gap	(I-F)	5,229.00
G.	Data For Achievement	(I-G)	7,262.71
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	74,756.27
I.	State Special Education Related-Services Payment To Coop	(I-I)	15,322.93
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	23,403.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	309
B.	BASE Budget Limit	(II-B)	1,841,519.20
C.	Maximum Budget Limit	(II-C)	2,298,039.63
D.	Over-BASE Levy As Submitted on Budget	(II-D)	163,889.82
E.	Adopted Budget	(II-E)	2,005,409.02

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,901,489.08
H.	Maximum Budget Limit	(II-H)	2,375,692.89
I.	Highest Budget Without a Vote	(II-I)	2,065,378.90
J.	Highest Budget	(II-J)	2,375,692.89
K.	Highest Voted Amount	(II-K)	310,313.99
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,065,378.00

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

A.	Operating Reserve (961)	(III-A)		206,537.80
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		364.29
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	364.29	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		61,258.98
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	61,258.98	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		268,161.07

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,065,378.00
	1. BASE Budget Limit	(V-A1)	1,901,489.08	
	2. Over-BASE Budget	(V-A2)	163,888.92	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		892,731.77
	1. Direct State Aid Paid By State	(V-B1)	892,731.77	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		175,152.90
D.	At Risk Student	(V-D)		4,426.73
E.	Indian Education For All	(V-E)		899.55
F.	American Indian Achievement Gap	(V-F)		5,229.00
G.	Data For Achievement	(V-G)		7,262.71
H.	Special Education Allowable Cost Payment	(V-H)		74,756.27
I.	Remaining Fund Balance Available	(V-I)		61,258.98
J.	Non-Levy Revenue and Funding Sources	(V-J)		41,050.82
	1. Actual Non-Levy Revenue	(V-J1)	459.68	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	40,591.14	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		638,720.35
	1. State - Guaranteed Tax Base Aid	(V-L1)	540,843.33	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	97,877.02	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,901,489.08

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		163,888.92
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		163,888.92

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		16.34
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		27.34
	1. District Property Tax Levy Mills	(V-U1)	27.34	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		43.68

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

56 Yellowstone

0989 Independent Elem

Submit ID: 0989-34543114

01 General Fund

Adopted Budget	0001	2,065,378.00

Budget Uses

Expenditure Budget	0002	2,065,378.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	61,258.98
Direct State Aid	3110	892,731.77
Quality Educator	3111	175,152.90
At Risk Student	3112	4,426.73
Indian Education For All	3113	899.55
American Indian Achievement Gap	3114	5,229.00
State Special Education Allowable Cost Payment to Districts	3115	74,756.27
Data For Achievement	3116	7,262.71
State - Guaranteed Tax Base Aid	3120	540,843.33

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	459.68
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	40,591.14
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	97,877.02		
Over-BASE Levy	1110(c)	163,888.92		
District Tax Levy			1110	261,765.94
Total Estimated Revenues to Fund Adopted Budget			0004	2,065,378.00
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	226,100.00

Budget Uses

Expenditure Budget	0002	226,100.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	28,040.10
Contingency	0006	0.00
Over-Schedule	0011	198,059.90
Fund Balance for Budget	TFS48	101,623.13
Operating Reserve	0961	45,220.00
Unreserved Fund Balance Reappropriated	0970	56,403.13

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	7,010.02
State - On-Schedule Transportation Reimbursement	3210	21,030.09
District Tax Levy	1110	141,656.76
District Mills	999	23.63
Total Estimated Revenues to Fund Adopted Budget	0004	226,100.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	353,524.00

Budget Uses

Expenditure Budget	0002	353,524.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	97,303.00
Unreserved Fund Balance Reappropriated	0970	97,303.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	256,221.00
District Mills	999	42.75
Total Estimated Revenues to Fund Adopted Budget	0004	353,524.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	345,461.00

Budget Uses

Expenditure Budget	0002	345,461.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	109,678.88
Operating Reserve	0961	69,092.20
Unreserved Fund Balance Reappropriated	0970	40,586.68

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	304,874.32
Total Estimated Revenues to Fund Adopted Budget	0004	345,461.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	63,937.92

Budget Uses

Expenditure Budget	0002	63,937.92
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	62,305.97
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	62,305.97
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,631.95
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	63,937.92
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

56 Yellowstone

0989 Independent Elem

Submit ID: 0989-34543114

50 Debt Service Fund

52 Elem

Taxable Value		5,993,550.00
Adopted Budget	0001	254,950.00

Budget Uses

Expenditure Budget	0002	254,950.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	54,731.17
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	54,731.17
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	200,218.83
Jurisdiction Mills	999	33.41
Total Estimated Revenues to Fund Adopted Budget	0004	254,950.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
Elementary Refunding Bond	02/18/2021	06/15/2029	2,060,000.00	950,000.00	235,000.00	19,400.00	550.00

Total Bond Requirements		254,950.00
Total Debt Service Requirements	0002	254,950.00

Budget Report
FY 2026

56 Yellowstone

0989 Independent Elem

Submit ID: 0989-34543114

61 Building Reserve Fund

Adopted Budget		0001	398,515.82

Budget Uses

Expenditure Budget		0002	398,515.82
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	322,980.82
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	322,980.82
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	55,750.05
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	19,784.95	
District Tax Levy		1110	19,784.95
District Mills		999	3.30
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.30
Total Estimated Revenues to Fund Adopted Budget		0004	398,515.82

Budget Report
FY 2026

01 Beaverhead

0014 Jackson Elem

Submit ID: 0014-10824919

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 5	N/A	853,508

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Rita Munday

(Signature) (Date)

Chairperson, School Trustees: Troy Dawson

(Signature) (Date)

County Superintendent: Mike Miller

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

01 Beaverhead

0014 Jackson Elem

Submit ID: 0014-10824919

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	113,664.08	19,600.29	10%	17.24%	0.00	70,836.05	42,828.03	50.17
10 Transportation	1,100.00	220.00	20%	20.00%	142.22	957.78	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	12,300.00	2,460.00	20%	20.00%	2,434.69	9,865.31		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	77.86	0.00	N/A	0.00%	0.02	77.84	0.00	0.00
29 Flexibility	24,838.75	0.00	N/A	0.00%	24,838.75	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	151,980.69	22,280.29			27,415.68	81,736.98	42,828.03	50.17

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

Budget Report
FY 2026

01 Beaverhead

0014 Jackson Elem

Submit ID: 0014-10824919

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 JACKSON K-8 5 *

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

A.	Direct State Aid	(I-A)	41,664.87
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	15,132.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	126.85
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	121.45
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	490.80
I.	State Special Education Related-Services Payment To Coop	(I-I)	163.59
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	519.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	6
B.	BASE Budget Limit	(II-B)	84,684.75
C.	Maximum Budget Limit	(II-C)	105,496.62
D.	Over-BASE Levy As Submitted on Budget	(II-D)	22,963.22
E.	Adopted Budget	(II-E)	107,647.97

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	90,700.86
H.	Maximum Budget Limit	(II-H)	110,634.74
I.	Highest Budget Without a Vote	(II-I)	113,664.08
J.	Highest Budget	(II-J)	119,897.71
K.	Highest Voted Amount	(II-K)	6,233.63
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	113,664.08

Budget Report
FY 2026

01 Beaverhead

0014 Jackson Elem

Submit ID: 0014-10824919

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

A.	Operating Reserve (961)	(III-A)		11,366.41
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		8,233.88
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	8,233.88	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		19,600.29

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		113,664.08
	1. BASE Budget Limit	(V-A1)	90,700.86	
	2. Over-BASE Budget	(V-A2)	22,963.22	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		41,664.87
	1. Direct State Aid Paid By State	(V-B1)	41,664.87	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		15,132.00
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		126.85
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		121.45
H.	Special Education Allowable Cost Payment	(V-H)		490.80
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,222.95
	1. Actual Non-Levy Revenue	(V-J1)	1,222.95	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		31,941.94
	1. State - Guaranteed Tax Base Aid	(V-L1)	12,077.13	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	19,864.81	
M.	**Subtotal of BASE Budget Revenue	(V-M)		90,700.86

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		22,963.22
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		22,963.22

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.27
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		26.90
	1. District Property Tax Levy Mills	(V-U1)	26.90	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		50.17

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

01 Beaverhead

0014 Jackson Elem

Submit ID: 0014-10824919

01 General Fund

Adopted Budget	0001	113,664.08

Budget Uses

Expenditure Budget	0002	113,664.08
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	41,664.87
Quality Educator	3111	15,132.00
At Risk Student	3112	0.00
Indian Education For All	3113	126.85
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	490.80
Data For Achievement	3116	121.45
State - Guaranteed Tax Base Aid	3120	12,077.13

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,222.95
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	19,864.81		
Over-BASE Levy	1110(c)	22,963.22		
District Tax Levy			1110	42,828.03
Total Estimated Revenues to Fund Adopted Budget			0004	113,664.08
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	1,100.00

Budget Uses

Expenditure Budget	0002	1,100.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	1,000.00
Contingency	0006	100.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	362.22
Operating Reserve	0961	220.00
Unreserved Fund Balance Reappropriated	0970	142.22

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	132.78
State - On-Schedule Transportation Reimbursement	3210	825.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,100.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

01 Beaverhead

0014 Jackson Elem

Submit ID: 0014-10824919

14 Retirement Fund

Adopted Budget	0001	12,300.00

Budget Uses

Expenditure Budget	0002	12,300.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,894.69
Operating Reserve	0961	2,460.00
Unreserved Fund Balance Reappropriated	0970	2,434.69

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	9,865.31
Total Estimated Revenues to Fund Adopted Budget	0004	12,300.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	77.86

Budget Uses

Expenditure Budget	0002	77.86
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.02
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.02
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	77.84
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	77.86
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

01 Beaverhead

0014 Jackson Elem

Submit ID: 0014-10824919

29 Flexibility Fund

Adopted Budget	0001	24,838.75

Budget Uses

Expenditure Budget	0002	24,838.75
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	24,838.75
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	24,838.75

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	24,838.75
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

01 Beaverhead

0014 Jackson Elem

Submit ID: 0014-10824919

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No

Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00

District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2026

22 Jefferson

0457 Jefferson H S

Submit ID: 0457-25442880

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	311	28,985,690

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Lorie Carey

(Signature) (Date)

Chairperson, School Trustees: Camilla Robson

(Signature) (Date)

County Superintendent: Sarah Eyer

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

22 Jefferson

0457 Jefferson H S

Submit ID: 0457-25442880

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,016,300.35	561,635.62	10%	18.62%	0.00	2,307,985.72	708,314.63	24.44
10 Transportation	493,268.05	98,653.61	20%	20.00%	43,241.48	226,340.12	223,686.45	7.72
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	572,991.03		N/A		65,763.66	0.00	507,227.37	17.50
14 Retirement	383,117.63	76,623.53	20%	20.00%	42,822.78	340,294.85		
17 Adult Education	57,700.00	0.00	35%	0.00%	55,915.54	0.00	1,784.46	0.06
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	66,767.69	0.00	N/A	0.00%	29,491.87	2,275.82	35,000.00	1.21
29 Flexibility	27,578.86	0.00	N/A	0.00%	27,578.86	0.00	0.00	0.00
61 Building Reserve	237,377.28	0.00	N/A	0.00%	162,302.28	43,975.00	31,100.00	1.07
Total of All Funds	4,855,100.89	736,912.76			427,116.47	2,920,871.51	1,507,112.91	52.00

50 Debt Service **Tax Jurisdiction**								
SD 1	935,300.00	0.00	20-9-438	0.00%	7,270.34	0.00	928,029.66	32.02

Budget Report
FY 2026

22 Jefferson

0457 Jefferson H S

Submit ID: 0457-25442880

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 JEFFERSON HS 9-12 311

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

A.	Direct State Aid	(I-A)	1,308,317.82
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	200,650.32
D.	At Risk Student	(I-D)	4,210.55
E.	Indian Education For All	(I-E)	7,890.07
F.	American Indian Achievement Gap	(I-F)	747.00
G.	Data For Achievement	(I-G)	7,554.19
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	58,825.86
I.	State Special Education Related-Services Payment To Coop	(I-I)	16,958.83
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	43,021.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	305
B.	BASE Budget Limit	(II-B)	2,435,909.93
C.	Maximum Budget Limit	(II-C)	3,019,882.50
D.	Over-BASE Levy As Submitted on Budget	(II-D)	364,600.09
E.	Adopted Budget	(II-E)	2,800,510.02

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,651,700.27
H.	Maximum Budget Limit	(II-H)	3,322,673.21
I.	Highest Budget Without a Vote	(II-I)	3,016,300.36
J.	Highest Budget	(II-J)	3,322,673.21
K.	Highest Voted Amount	(II-K)	306,372.85
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,016,300.35

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

A.	Operating Reserve (961)	(III-A)		301,630.04
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		260,005.58
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	260,005.58	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		561,635.62

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,016,300.35
1.	BASE Budget Limit	(V-A1)	2,651,700.27	
2.	Over-BASE Budget	(V-A2)	364,600.08	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,308,317.82
1.	Direct State Aid Paid By State	(V-B1)	1,308,317.82	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		200,650.32
D.	At Risk Student	(V-D)		4,210.55
E.	Indian Education For All	(V-E)		7,890.07
F.	American Indian Achievement Gap	(V-F)		747.00
G.	Data For Achievement	(V-G)		7,554.19
H.	Special Education Allowable Cost Payment	(V-H)		58,825.86
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		103,729.19
1.	Actual Non-Levy Revenue	(V-J1)	32,697.07	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	71,032.12	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		959,775.27
1.	State - Guaranteed Tax Base Aid	(V-L1)	616,060.72	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	343,714.55	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,651,700.27

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		364,600.08
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		364,600.08

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		11.86
U.	Over-BASE Mills	(V-U)		12.58
	1. District Property Tax Levy Mills	(V-U1)	12.58	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		24.44

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
22 Jefferson
0457 Jefferson H S

Submit ID: 0457-25442880

01 General Fund

Adopted Budget	0001	3,016,300.35

Budget Uses

Expenditure Budget	0002	3,016,300.35
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,308,317.82
Quality Educator	3111	200,650.32
At Risk Student	3112	4,210.55
Indian Education For All	3113	7,890.07
American Indian Achievement Gap	3114	747.00
State Special Education Allowable Cost Payment to Districts	3115	58,825.86
Data For Achievement	3116	7,554.19
State - Guaranteed Tax Base Aid	3120	616,060.72

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	29,225.80
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	3,471.27
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	71,032.12
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	343,714.55		
Over-BASE Levy	1110(c)	364,600.08		
District Tax Levy			1110	708,314.63
Total Estimated Revenues to Fund Adopted Budget			0004	3,016,300.35
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	493,268.05

Budget Uses

Expenditure Budget	0002	493,268.05
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	205,763.75
Contingency	0006	20,576.38
Over-Schedule	0011	266,927.92
Fund Balance for Budget	TFS48	141,895.09
Operating Reserve	0961	98,653.61
Unreserved Fund Balance Reappropriated	0970	43,241.48

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	56,585.03
State - On-Schedule Transportation Reimbursement	3210	169,755.09
District Tax Levy	1110	223,686.45
District Mills	999	7.72
Total Estimated Revenues to Fund Adopted Budget	0004	493,268.05
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	572,991.03

Budget Uses

Expenditure Budget	0002	572,991.03
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	65,763.66
Unreserved Fund Balance Reappropriated	0970	65,763.66

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	507,227.37
District Mills	999	17.50
Total Estimated Revenues to Fund Adopted Budget	0004	572,991.03
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	383,117.63

Budget Uses

Expenditure Budget	0002	383,117.63
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	119,446.31
Operating Reserve	0961	76,623.53
Unreserved Fund Balance Reappropriated	0970	42,822.78

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	340,294.85
Total Estimated Revenues to Fund Adopted Budget	0004	383,117.63
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	57,700.00

Budget Uses

Expenditure Budget	0002	57,700.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	55,915.54
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	55,915.54

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,784.46
District Mills	999	0.06
Total Estimated Revenues to Fund Adopted Budget	0004	57,700.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	66,767.69

Budget Uses

Expenditure Budget	0002	66,767.69
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	29,491.87
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	29,491.87
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,275.82
District Tax Levy	1110	35,000.00
District Mills	999	1.21
Total Estimated Revenues to Fund Adopted Budget	0004	66,767.69
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	27,578.86

Budget Uses

Expenditure Budget	0002	27,578.86
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	27,578.86
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	27,578.86

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	27,578.86
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

22 Jefferson

0457 Jefferson H S

Submit ID: 0457-25442880

50 Debt Service Fund

SD 1

Taxable Value		28,985,690.00
Adopted Budget	0001	935,300.00

Budget Uses

Expenditure Budget	0002	935,300.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	7,270.34
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,270.34
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	928,029.66
Jurisdiction Mills	999	32.02
Total Estimated Revenues to Fund Adopted Budget	0004	935,300.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
High School Bond	02/01/2022	06/30/2042	12,500,000.00	10,890,000.00	480,000.00	454,800.00	500.00
Total Bond Requirements							935,300.00
Total Debt Service Requirements						0002	935,300.00

Budget Report
FY 2026
22 Jefferson

0457 Jefferson H S

Submit ID: 0457-25442880

61 Building Reserve Fund

Adopted Budget		0001	237,377.28

Budget Uses

Expenditure Budget		0002	237,377.28
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	162,302.28
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	162,302.28
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	43,975.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	31,100.00	
District Tax Levy		1110	31,100.00
District Mills		999	1.07
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.07
Total Estimated Revenues to Fund Adopted Budget		0004	237,377.28

Budget Report
FY 2026

05 Carbon

0060 Joliet Elem

Submit ID: 0060-90800086

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 282	N/A	12,396,160

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Felicia Smith

(Signature) (Date)

Chairperson, School Trustees: Amanda Dinsdale

(Signature) (Date)

County Superintendent: Leah Niemi

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026
05 Carbon
0060 Joliet Elem

Submit ID: 0060-90800086

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,250,310.24	172,553.24	10%	7.67%	0.00	1,822,856.41	427,453.83	34.49
10 Transportation	185,000.00	37,000.00	20%	20.00%	16,880.57	60,975.76	107,143.67	8.64
11 Bus Depreciation Reserve	86,720.68	63,524.75	N/A	73.25%	0.00	0.00	86,720.68	7.00
13 Tuition	144,005.19		N/A		0.00	0.00	144,005.19	11.62
14 Retirement	400,000.00	80,000.00	20%	20.00%	60,821.28	339,178.72		
17 Adult Education	9,000.00	3,150.00	35%	35.00%	6,226.70	0.00	2,773.30	0.22
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	31,718.80	0.00	N/A	0.00%	0.00	1,718.80	30,000.00	2.42
29 Flexibility	68,461.16	0.00	N/A	0.00%	64,335.65	4,125.51	0.00	0.00
61 Building Reserve	132,205.14	0.00	N/A	0.00%	0.00	50,196.53	82,008.61	6.62
Total of All Funds	3,307,421.21	356,227.99			148,264.20	2,279,051.73	880,105.28	71.01

50 Debt Service Tax Jurisdiction								
0060	0.00	0.00	20-9-438	0.00%	2,791.92	0.00	0.00	0.00

Budget Report
FY 2026

05 Carbon

0060 Joliet Elem

Submit ID: 0060-90800086

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	JOLIET K-6	212 *
M1	JOLIET 7-8	70 *

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

A.	Direct State Aid	(I-A)	954,729.11
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	203,752.38
D.	At Risk Student	(I-D)	5,251.37
E.	Indian Education For All	(I-E)	7,154.34
F.	American Indian Achievement Gap	(I-F)	747.00
G.	Data For Achievement	(I-G)	6,849.78
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	45,808.00
I.	State Special Education Related-Services Payment To Coop	(I-I)	15,268.40
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	19,863.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	281
B.	BASE Budget Limit	(II-B)	1,830,199.88
C.	Maximum Budget Limit	(II-C)	2,264,038.64
D.	Over-BASE Levy As Submitted on Budget	(II-D)	247,629.37
E.	Adopted Budget	(II-E)	2,077,829.25

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,002,680.87
H.	Maximum Budget Limit	(II-H)	2,495,109.95
I.	Highest Budget Without a Vote	(II-I)	2,250,310.24
J.	Highest Budget	(II-J)	2,495,109.95
K.	Highest Voted Amount	(II-K)	244,799.71
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,250,310.24

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

A.	Operating Reserve (961)	(III-A)		172,553.24
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		172,553.24

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,250,310.24
1.	BASE Budget Limit	(V-A1)	2,002,680.87	
2.	Over-BASE Budget	(V-A2)	247,629.37	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		954,729.11
1.	Direct State Aid Paid By State	(V-B1)	954,729.11	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		203,752.38
D.	At Risk Student	(V-D)		5,251.37
E.	Indian Education For All	(V-E)		7,154.34
F.	American Indian Achievement Gap	(V-F)		747.00
G.	Data For Achievement	(V-G)		6,849.78
H.	Special Education Allowable Cost Payment	(V-H)		45,808.00
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		121,256.54
1.	Actual Non-Levy Revenue	(V-J1)	3,195.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	118,061.54	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		657,132.35
1.	State - Guaranteed Tax Base Aid	(V-L1)	477,307.89	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	179,824.46	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,002,680.87

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		247,629.37
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		247,629.37

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		14.51
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		19.98
	1. District Property Tax Levy Mills	(V-U1)	19.98	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		34.49

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
05 Carbon
0060 Joliet Elem

Submit ID: 0060-90800086

01 General Fund

Adopted Budget	0001	2,250,310.24

Budget Uses

Expenditure Budget	0002	2,250,310.24
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	954,729.11
Quality Educator	3111	203,752.38
At Risk Student	3112	5,251.37
Indian Education For All	3113	7,154.34
American Indian Achievement Gap	3114	747.00
State Special Education Allowable Cost Payment to Districts	3115	45,808.00
Data For Achievement	3116	6,849.78
State - Guaranteed Tax Base Aid	3120	477,307.89

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,533.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	662.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	118,061.54
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	179,824.46		
Over-BASE Levy	1110(c)	247,629.37		
District Tax Levy			1110	427,453.83
Total Estimated Revenues to Fund Adopted Budget			0004	2,250,310.24
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2026
05 Carbon

0060 Joliet Elem

Submit ID: 0060-90800086

10 Transportation Fund

Adopted Budget	0001	185,000.00

Budget Uses

Expenditure Budget	0002	185,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	55,432.51
Contingency	0006	5,543.25
Over-Schedule	0011	124,024.24
Fund Balance for Budget	TFS48	53,880.57
Operating Reserve	0961	37,000.00
Unreserved Fund Balance Reappropriated	0970	16,880.57

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	15,243.94
State - On-Schedule Transportation Reimbursement	3210	45,731.82
District Tax Levy	1110	107,143.67
District Mills	999	8.64
Total Estimated Revenues to Fund Adopted Budget	0004	185,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
05 Carbon

0060 Joliet Elem

Submit ID: 0060-90800086

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	86,720.68

Budget Uses

Expenditure Budget	0002	86,720.68
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	63,524.75
Operating Reserve	0961	63,524.75
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	86,720.68
District Mills	999	7.00
Total Estimated Revenues to Fund Adopted Budget	0004	86,720.68

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2025 Bluebird	2024	100,200.00	20,040.00	20,040.00	20,040.00
2025 Bluebird School Bus	2024	100,200.00	0.00	20,040.00	20,040.00
2022 Bluebird	2021	67,140.00	53,712.00	13,428.00	13,428.00
2020 Bluebird	2020	73,670.00	88,404.00	14,734.00	14,734.00
2015 Ford Expedition	2019	23,693.40	23,692.72	4,738.68	4,738.68
2018 Blue Bird	2017	58,500.00	61,500.00	11,700.00	11,700.00
2016 Bluebird	2016	32,400.00	46,560.00	6,480.00	2,040.00
2014 Bluebird All American 84 passenger	2014	65,700.00	98,550.00	N/A	NA
2008 Bluebird All-American Handicapped Bus	2013	19,000.00	28,500.00	N/A	NA
RADIOS, CASES, BATTERIES	2013	4,845.00	7,267.50	N/A	NA
2010 Thomas Freightliner.	2010	42,742.50	64,113.75	N/A	NA
Total					86,720.68

13 Tuition Fund

Adopted Budget	0001	144,005.19

Budget Uses

Expenditure Budget	0002	144,005.19
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	144,005.19
District Mills	999	11.62
Total Estimated Revenues to Fund Adopted Budget	0004	144,005.19
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	400,000.00

Budget Uses

Expenditure Budget	0002	400,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	140,821.28
Operating Reserve	0961	80,000.00
Unreserved Fund Balance Reappropriated	0970	60,821.28

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	339,178.72
Total Estimated Revenues to Fund Adopted Budget	0004	400,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	9,000.00

Budget Uses

Expenditure Budget	0002	9,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,376.70
Operating Reserve	0961	3,150.00
Unreserved Fund Balance Reappropriated	0970	6,226.70

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,773.30
District Mills	999	0.22
Total Estimated Revenues to Fund Adopted Budget	0004	9,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	31,718.80

Budget Uses

Expenditure Budget	0002	31,718.80
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,718.80
District Tax Levy	1110	30,000.00
District Mills	999	2.42
Total Estimated Revenues to Fund Adopted Budget	0004	31,718.80
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
05 Carbon
0060 Joliet Elem

Submit ID: 0060-90800086

29 Flexibility Fund

Adopted Budget	0001	68,461.16

Budget Uses

Expenditure Budget	0002	68,461.16
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	64,335.65
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	64,335.65

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	4,125.51
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	68,461.16
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
05 Carbon
0060 Joliet Elem

Submit ID: 0060-90800086

50 Debt Service Fund
0060

Taxable Value		12,396,160.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,791.92
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,791.92
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	2,791.92

Budget Report
FY 2026

05 Carbon

0060 Joliet Elem

Submit ID: 0060-90800086

61 Building Reserve Fund

Adopted Budget		0001	132,205.14

Budget Uses

Expenditure Budget		0002	132,205.14
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	50,196.53
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	60,000.00	
Building Reserve Permissive Levy	1110(b)	22,008.61	
District Tax Levy		1110	82,008.61
District Mills		999	6.62
Building Reserve Voted Mills		0134	4.84
Building Reserve Permissive Mills		0135	1.78
Total Estimated Revenues to Fund Adopted Budget		0004	132,205.14

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/07/2024	300,000.00	5	612	60,000.00	60,000.00	60,000.00
Total						60,000.00

Budget Report
FY 2026

05 Carbon

0061 Joliet H S

Submit ID: 0061-65646754

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	139	13,465,852

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

The final budget is approved as set forth in this document.

Certification

District Clerk: Felicia Smith

(Signature) (Date)

Chairperson, School Trustees: Amanda Dinsdale

(Signature) (Date)

County Superintendent: Leah Niemi

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026
05 Carbon
0061 Joliet H S

Submit ID: 0061-65646754

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,490,448.67	142,986.80	10%	9.59%	0.00	1,184,348.01	306,100.66	22.73
10 Transportation	125,000.00	25,000.00	20%	20.00%	29,577.90	54,080.07	41,342.03	3.07
11 Bus Depreciation Reserve	54,057.12	135,404.55	N/A	250.48%	0.00	0.00	54,057.12	4.01
13 Tuition	120,057.44		N/A		2,611.22	0.00	117,446.22	8.72
14 Retirement	200,000.00	40,000.00	20%	20.00%	35,670.93	164,329.07		
17 Adult Education	14,000.00	4,900.00	35%	35.00%	9,256.14	0.00	4,743.86	0.35
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	27,452.07	0.00	N/A	0.00%	1,295.90	1,156.17	25,000.00	1.86
29 Flexibility	17,449.75	0.00	N/A	0.00%	3,080.97	14,368.78	0.00	0.00
61 Building Reserve	116,214.92	0.00	N/A	0.00%	0.00	41,679.17	74,535.75	5.54
Total of All Funds	2,164,679.97	348,291.35			81,493.06	1,459,961.27	623,225.64	46.28

50 Debt Service Tax Jurisdiction								
Joliet High School District 7	0.00	0.00	20-9-438	0.00%	4,084.06	0.00	0.00	0.00

Budget Report
FY 2026

05 Carbon

0061 Joliet H S

Submit ID: 0061-65646754

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 JOLIET HS 9-12 139 *

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

A.	Direct State Aid	(I-A)	677,503.82
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	92,078.22
D.	At Risk Student	(I-D)	2,252.74
E.	Indian Education For All	(I-E)	3,526.43
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	3,376.31
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	21,758.80
I.	State Special Education Related-Services Payment To Coop	(I-I)	7,252.49
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	27,870.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	141
B.	BASE Budget Limit	(II-B)	1,293,211.96
C.	Maximum Budget Limit	(II-C)	1,613,978.72
D.	Over-BASE Levy As Submitted on Budget	(II-D)	143,316.85
E.	Adopted Budget	(II-E)	1,436,528.81

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,347,131.82
H.	Maximum Budget Limit	(II-H)	1,679,680.34
I.	Highest Budget Without a Vote	(II-I)	1,490,448.67
J.	Highest Budget	(II-J)	1,679,680.34
K.	Highest Voted Amount	(II-K)	189,231.67
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,490,448.67

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		142,986.80
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		142,986.80

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,490,448.67
	1. BASE Budget Limit	(V-A1)	1,347,131.82	
	2. Over-BASE Budget	(V-A2)	143,316.85	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		677,503.82
	1. Direct State Aid Paid By State	(V-B1)	677,503.82	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		92,078.22
D.	At Risk Student	(V-D)		2,252.74
E.	Indian Education For All	(V-E)		3,526.43
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		3,376.31
H.	Special Education Allowable Cost Payment	(V-H)		21,758.80
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		18,754.69
	1. Actual Non-Levy Revenue	(V-J1)	5,179.00	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	13,575.69	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		527,880.81
	1. State - Guaranteed Tax Base Aid	(V-L1)	365,097.00	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	162,783.81	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,347,131.82

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		143,316.85
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		143,316.85

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		12.09
U.	Over-BASE Mills	(V-U)		10.64
	1. District Property Tax Levy Mills	(V-U1)	10.64	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		22.73

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
05 Carbon
0061 Joliet H S

Submit ID: 0061-65646754

01 General Fund

Adopted Budget	0001	1,490,448.67

Budget Uses

Expenditure Budget	0002	1,490,448.67
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	677,503.82
Quality Educator	3111	92,078.22
At Risk Student	3112	2,252.74
Indian Education For All	3113	3,526.43
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	21,758.80
Data For Achievement	3116	3,376.31
State - Guaranteed Tax Base Aid	3120	365,097.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	4,821.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	358.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	13,575.69
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	162,783.81		
Over-BASE Levy	1110(c)	143,316.85		
District Tax Levy			1110	306,100.66
Total Estimated Revenues to Fund Adopted Budget			0004	1,490,448.67
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	125,000.00

Budget Uses

Expenditure Budget	0002	125,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	49,163.69
Contingency	0006	4,916.37
Over-Schedule	0011	70,919.94
Fund Balance for Budget	TFS48	54,577.90
Operating Reserve	0961	25,000.00
Unreserved Fund Balance Reappropriated	0970	29,577.90

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	13,520.01
State - On-Schedule Transportation Reimbursement	3210	40,560.06
District Tax Levy	1110	41,342.03
District Mills	999	3.07
Total Estimated Revenues to Fund Adopted Budget	0004	125,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
05 Carbon

0061 Joliet H S

Submit ID: 0061-65646754

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	54,057.12

Budget Uses

Expenditure Budget	0002	54,057.12
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	135,404.55
Operating Reserve	0961	135,404.55
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	54,057.12
District Mills	999	4.01
Total Estimated Revenues to Fund Adopted Budget	0004	54,057.12

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2025 Bluebird	2024	66,800.00	13,360.00	13,360.00	13,360.00
2025 Bluebird School Bus	2024	66,800.00	0.00	13,360.00	13,360.00
2022 Bluebird	2021	44,760.00	35,808.00	8,952.00	8,952.00
2020 Bluebird	2020	32,330.00	38,796.00	6,466.00	6,466.00
2015 Ford Expedition	2019	15,795.60	15,795.60	3,159.12	3,159.12
2018 Blue Bird	2017	39,000.00	54,600.00	7,800.00	3,900.00
2016 Bluebird	2016	48,600.00	68,040.00	9,720.00	4,860.00
2014 Bluebird All-American 84 Passenger	2014	65,700.00	98,550.00	N/A	NA
2008 Bluebird All American 53 Pass Handicapped	2013	9,500.00	14,250.00	N/A	NA
BUS RADIOS, CASES, BATTERIES	2013	2,867.00	4,300.50	N/A	NA
2010 Thomas Freightliner.	2010	41,155.00	61,732.50	N/A	NA
Total					54,057.12

13 Tuition Fund

Adopted Budget	0001	120,057.44

Budget Uses

Expenditure Budget	0002	120,057.44
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,611.22
Unreserved Fund Balance Reappropriated	0970	2,611.22

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	117,446.22
District Mills	999	8.72
Total Estimated Revenues to Fund Adopted Budget	0004	120,057.44
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
05 Carbon
0061 Joliet H S

Submit ID: 0061-65646754

14 Retirement Fund

Adopted Budget	0001	200,000.00

Budget Uses

Expenditure Budget	0002	200,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	75,670.93
Operating Reserve	0961	40,000.00
Unreserved Fund Balance Reappropriated	0970	35,670.93

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	164,329.07
Total Estimated Revenues to Fund Adopted Budget	0004	200,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
05 Carbon
0061 Joliet H S

Submit ID: 0061-65646754

17 Adult Education Fund

Adopted Budget	0001	14,000.00

Budget Uses

Expenditure Budget	0002	14,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	14,156.14
Operating Reserve	0961	4,900.00
Unreserved Fund Balance Reappropriated	0970	9,256.14

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	4,743.86
District Mills	999	0.35
Total Estimated Revenues to Fund Adopted Budget	0004	14,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	27,452.07

Budget Uses

Expenditure Budget	0002	27,452.07
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,295.90
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,295.90
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,156.17
District Tax Levy	1110	25,000.00
District Mills	999	1.86
Total Estimated Revenues to Fund Adopted Budget	0004	27,452.07
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	17,449.75

Budget Uses

Expenditure Budget	0002	17,449.75
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,080.97
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,080.97

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	14,368.78
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	17,449.75
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
05 Carbon

0061 Joliet H S

Submit ID: 0061-65646754

50 Debt Service Fund
Joliet High School District 7

Taxable Value		13,465,852.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	4,084.06
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,084.06
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	4,084.06

Budget Report
FY 2026

05 Carbon

0061 Joliet H S

Submit ID: 0061-65646754

61 Building Reserve Fund

Adopted Budget		0001	116,214.92

Budget Uses

Expenditure Budget		0002	116,214.92
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	41,679.17
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	60,000.00	
Building Reserve Permissive Levy	1110(b)	14,535.75	
District Tax Levy		1110	74,535.75
District Mills		999	5.54
Building Reserve Voted Mills		0134	4.46
Building Reserve Permissive Mills		0135	1.08
Total Estimated Revenues to Fund Adopted Budget		0004	116,214.92

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/07/2024	300,000.00	5	612	60,000.00	60,000.00	60,000.00
Total						60,000.00

Budget Report
FY 2026

17 Garfield

0377 Jordan Elem

Submit ID: 0377-29646392

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 109	N/A	1,634,373

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Anna Guesanburu

(Signature) (Date)

Chairperson, School Trustees: Harold Erlenbusch

(Signature) (Date)

County Superintendent: Heather Gibson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026
17 Garfield
0377 Jordan Elem

Submit ID: 0377-29646392

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,085,421.50	87,594.87	10%	8.07%	0.00	866,047.49	219,374.01	134.23
10 Transportation	50,000.00	10,000.00	20%	20.00%	7,180.09	4,950.00	37,869.91	23.17
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	2,000.00		N/A		0.00	0.00	2,000.00	1.22
14 Retirement	146,150.00	29,230.00	20%	20.00%	11,968.44	134,181.56		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	4,807.94	0.00	N/A	0.00%	4,051.99	755.95	0.00	0.00
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	80,299.98	0.00	N/A	0.00%	27,419.98	42,304.00	10,576.00	6.47
Total of All Funds	1,368,679.42	126,824.87			50,620.50	1,048,239.00	269,819.92	165.09

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

17 Garfield

0377 Jordan Elem

Submit ID: 0377-29646392

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	JORDAN K-6	83 *
M1	JORDAN 7-8	26 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	418,733.91
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	94,779.28
D.	At Risk Student	(I-D)	3,614.13
E.	Indian Education For All	(I-E)	2,765.33
F.	American Indian Achievement Gap	(I-F)	747.00
G.	Data For Achievement	(I-G)	2,647.61
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	17,505.20
I.	State Special Education Related-Services Payment To Coop	(I-I)	5,834.71
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	12,267.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	112
B.	BASE Budget Limit	(II-B)	819,971.39
C.	Maximum Budget Limit	(II-C)	1,019,945.58
D.	Over-BASE Levy As Submitted on Budget	(II-D)	206,923.11
E.	Adopted Budget	(II-E)	1,026,894.50

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	880,806.43
H.	Maximum Budget Limit	(II-H)	1,082,163.36
I.	Highest Budget Without a Vote	(II-I)	1,085,421.50
J.	Highest Budget	(II-J)	1,085,421.50
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,085,421.50

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		87,594.87
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		87,594.87

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,085,421.50
1.	BASE Budget Limit	(V-A1)	880,806.43	
2.	Over-BASE Budget	(V-A2)	204,615.07	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		418,733.91
1.	Direct State Aid Paid By State	(V-B1)	418,733.91	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		94,779.28
D.	At Risk Student	(V-D)		3,614.13
E.	Indian Education For All	(V-E)		2,765.33
F.	American Indian Achievement Gap	(V-F)		747.00
G.	Data For Achievement	(V-G)		2,647.61
H.	Special Education Allowable Cost Payment	(V-H)		17,505.20
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		26,676.25
1.	Actual Non-Levy Revenue	(V-J1)	1,676.25	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	25,000.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		313,337.72
1.	State - Guaranteed Tax Base Aid	(V-L1)	298,578.78	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	14,758.94	
M.	**Subtotal of BASE Budget Revenue	(V-M)		880,806.43

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		204,615.07
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		204,615.07

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		9.04
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		125.19
	1. District Property Tax Levy Mills	(V-U1)	125.19	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		134.23

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
17 Garfield
0377 Jordan Elem

Submit ID: 0377-29646392

01 General Fund

Adopted Budget	0001	1,085,421.50

Budget Uses

Expenditure Budget	0002	1,085,421.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	418,733.91
Quality Educator	3111	94,779.28
At Risk Student	3112	3,614.13
Indian Education For All	3113	2,765.33
American Indian Achievement Gap	3114	747.00
State Special Education Allowable Cost Payment to Districts	3115	17,505.20
Data For Achievement	3116	2,647.61
State - Guaranteed Tax Base Aid	3120	298,578.78

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,676.25
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	25,000.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	14,758.94		
Over-BASE Levy	1110(c)	204,615.07		
District Tax Levy			1110	219,374.01
Total Estimated Revenues to Fund Adopted Budget			0004	1,085,421.50
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	50,000.00

Budget Uses

Expenditure Budget	0002	50,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	4,500.00
Contingency	0006	450.00
Over-Schedule	0011	45,050.00
Fund Balance for Budget	TFS48	17,180.09
Operating Reserve	0961	10,000.00
Unreserved Fund Balance Reappropriated	0970	7,180.09

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	1,237.50
State - On-Schedule Transportation Reimbursement	3210	3,712.50
District Tax Levy	1110	37,869.91
District Mills	999	23.17
Total Estimated Revenues to Fund Adopted Budget	0004	50,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	2,000.00

Budget Uses

Expenditure Budget	0002	2,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,000.00
District Mills	999	1.22
Total Estimated Revenues to Fund Adopted Budget	0004	2,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	146,150.00

Budget Uses

Expenditure Budget	0002	146,150.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	41,198.44
Operating Reserve	0961	29,230.00
Unreserved Fund Balance Reappropriated	0970	11,968.44

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	134,181.56
Total Estimated Revenues to Fund Adopted Budget	0004	146,150.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	4,807.94

Budget Uses

Expenditure Budget	0002	4,807.94
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	4,051.99
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,051.99
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	755.95
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,807.94
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

17 Garfield

0377 Jordan Elem

Submit ID: 0377-29646392

61 Building Reserve Fund

Adopted Budget		0001	80,299.98

Budget Uses

Expenditure Budget		0002	80,299.98
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	27,419.98
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	27,419.98
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	42,304.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	10,576.00	
District Tax Levy		1110	10,576.00
District Mills		999	6.47
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	6.47
Total Estimated Revenues to Fund Adopted Budget		0004	80,299.98

Budget Report
FY 2026

54 Wheatland

0948 Judith Gap Elem

Submit ID: 0948-08551233

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	27	N/A	7,166,864

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 54 Wheatland	21	N/A	4,981,792
Non-located - 14 Fergus	4	N/A	1,295,537
Non-located - 23 Judith Basin	2	N/A	889,535

The final budget is approved as set forth in this document.

Certification

District Clerk: Diane Reishus

(Signature) (Date)

Chairperson, School Trustees: Jeffrey Miller

(Signature) (Date)

County Superintendent: Tara Berg

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026
54 Wheatland
0948 Judith Gap Elem

Submit ID: 0948-08551233

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	497,437.74	49,888.09	10%	10.03%	9,069.21	218,289.78	270,078.75	37.68
10 Transportation	51,000.00	8,525.60	20%	16.72%	0.00	31,977.00	19,023.00	2.65
11 Bus Depreciation Reserve	126,509.95	0.00	N/A	0.00%	117,584.95	1,500.00	7,425.00	1.04
13 Tuition	17,000.00		N/A		752.64	0.00	16,247.36	2.27
14 Retirement	57,000.00	9,854.80	20%	17.29%	0.00	57,000.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	5,198.70	0.00	N/A	0.00%	198.70	295.51	4,704.49	0.66
29 Flexibility	1.51	0.00	N/A	0.00%	1.51	0.00	0.00	0.00
61 Building Reserve	3.27	0.00	N/A	0.00%	3.27	0.00	0.00	0.00
Total of All Funds	754,151.17	68,268.49			127,610.28	309,062.29	317,478.60	44.30

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

54 Wheatland

0948 Judith Gap Elem

Submit ID: 0948-08551233

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	JUDITH GAP K-6	25
M1	JUDITH GAP 7-8	2

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	161,443.66
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	44,351.89
D.	At Risk Student	(I-D)	2,918.43
E.	Indian Education For All	(I-E)	684.99
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	655.83
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	4,417.20
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,472.31
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	24
B.	BASE Budget Limit	(II-B)	299,536.38
C.	Maximum Budget Limit	(II-C)	369,289.77
D.	Over-BASE Levy As Submitted on Budget	(II-D)	163,805.65
E.	Adopted Budget	(II-E)	463,342.03

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	344,321.34
H.	Maximum Budget Limit	(II-H)	418,951.86
I.	Highest Budget Without a Vote	(II-I)	497,437.74
J.	Highest Budget	(II-J)	497,437.74
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	497,437.74

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		49,743.77
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		144.32
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	144.32	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		9,069.21
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	9,069.21	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		58,957.30

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		497,437.74
	1. BASE Budget Limit	(V-A1)	344,321.34	
	2. Over-BASE Budget	(V-A2)	153,116.40	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		161,443.66
	1. Direct State Aid Paid By State	(V-B1)	161,443.66	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		44,351.89
D.	At Risk Student	(V-D)		2,918.43
E.	Indian Education For All	(V-E)		684.99
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		655.83
H.	Special Education Allowable Cost Payment	(V-H)		4,417.20
I.	Remaining Fund Balance Available	(V-I)		9,069.21
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,817.78
	1. Actual Non-Levy Revenue	(V-J1)	3,817.78	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		116,962.35
	1. State - Guaranteed Tax Base Aid	(V-L1)	0.00	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	116,962.35	
M.	**Subtotal of BASE Budget Revenue	(V-M)		344,321.34

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		153,116.40
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		153,116.40

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		16.32
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		21.36
	1. District Property Tax Levy Mills	(V-U1)	21.36	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		37.68

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	497,437.74

Budget Uses

Expenditure Budget	0002	497,437.74
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	9,069.21
Direct State Aid	3110	161,443.66
Quality Educator	3111	44,351.89
At Risk Student	3112	2,918.43
Indian Education For All	3113	684.99
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	4,417.20
Data For Achievement	3116	655.83
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,817.78
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	116,962.35		
Over-BASE Levy	1110(c)	153,116.40		
District Tax Levy			1110	270,078.75
Total Estimated Revenues to Fund Adopted Budget			0004	497,437.74
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	51,000.00

Budget Uses

Expenditure Budget	0002	51,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	29,070.00
Contingency	0006	2,907.00
Over-Schedule	0011	19,023.00
Fund Balance for Budget	TFS48	8,525.60
Operating Reserve	0961	8,525.60
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	7,994.25
State - On-Schedule Transportation Reimbursement	3210	23,982.75
District Tax Levy	1110	19,023.00
District Mills	999	2.65
Total Estimated Revenues to Fund Adopted Budget	0004	51,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	126,509.95

Budget Uses

Expenditure Budget	0002	126,509.95
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	117,584.95
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	117,584.95
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,500.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	7,425.00
District Mills	999	1.04
Total Estimated Revenues to Fund Adopted Budget	0004	126,509.95

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2021 short wheelchair access. bus chevy	2022	44,625.00	8,925.00	8,925.00	8,925.00
2017 Blue Bird Conventional Bus	2017	80,910.00	97,092.00	16,182.00	0.00
Total					8,925.00

13 Tuition Fund

Adopted Budget	0001	17,000.00

Budget Uses

Expenditure Budget	0002	17,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	752.64
Unreserved Fund Balance Reappropriated	0970	752.64

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	16,247.36
District Mills	999	2.27
Total Estimated Revenues to Fund Adopted Budget	0004	17,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	57,000.00

Budget Uses

Expenditure Budget	0002	57,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,854.80
Operating Reserve	0961	9,854.80
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	57,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	57,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	5,198.70

Budget Uses

Expenditure Budget	0002	5,000.00
Add To Fund Balance	0003	198.70
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	198.70
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	198.70
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	295.51
District Tax Levy	1110	4,704.49
District Mills	999	0.66
Total Estimated Revenues to Fund Adopted Budget	0004	5,198.70
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	1.51

Budget Uses

Expenditure Budget	0002	1.51
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1.51
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1.51

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1.51
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
54 Wheatland

0948 Judith Gap Elem

Submit ID: 0948-08551233

61 Building Reserve Fund

Adopted Budget	0001	3.27

Budget Uses

Expenditure Budget	0002	3.27
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3.27
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3.27
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No

Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00

District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3.27

Budget Report
FY 2026

54 Wheatland

0949 Judith Gap H S

Submit ID: 0949-76281772

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	5	5,871,327

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 54 Wheatland	N/A	5	4,981,792
Non-located - 23 Judith Basin	N/A	0	889,535

The final budget is approved as set forth in this document.

Certification

District Clerk: Diane Reishus

(Signature) (Date)

Chairperson, School Trustees: Jeffrey Miller

(Signature) (Date)

County Superintendent: Tara Berg

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

54 Wheatland

0949 Judith Gap H S

Submit ID: 0949-76281772

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	436,583.00	43,753.66	10%	10.02%	12,081.74	275,733.43	148,767.83	25.33
10 Transportation	27,000.00	5,400.00	20%	20.00%	384.88	3,197.72	23,417.40	3.99
11 Bus Depreciation Reserve	41,933.28	0.00	N/A	0.00%	33,008.28	0.00	8,925.00	1.52
13 Tuition	5,600.00		N/A		0.00	0.00	5,600.00	0.95
14 Retirement	53,000.00	10,600.00	20%	20.00%	1,469.14	51,530.86		
17 Adult Education	161.41	0.00	35%	0.00%	161.41	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	8,250.59	0.00	N/A	0.00%	750.59	304.76	7,195.24	1.23
29 Flexibility	0.48	0.00	N/A	0.00%	0.48	0.00	0.00	0.00
61 Building Reserve	901.07	0.00	N/A	0.00%	901.07	0.00	0.00	0.00
Total of All Funds	573,429.83	59,753.66			48,757.59	330,766.77	193,905.47	33.02

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

54 Wheatland

0949 Judith Gap H S

Submit ID: 0949-76281772

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 JUDITH GAP HS 9-12 5

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	181,473.51
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	26,995.49
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	126.85
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	121.45
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	2,112.43
I.	State Special Education Related-Services Payment To Coop	(I-I)	272.65
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	5,389.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	5
B.	BASE Budget Limit	(II-B)	325,827.84
C.	Maximum Budget Limit	(II-C)	405,891.39
D.	Over-BASE Levy As Submitted on Budget	(II-D)	80,063.55
E.	Adopted Budget	(II-E)	405,891.39

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	355,095.05
H.	Maximum Budget Limit	(II-H)	437,722.30
I.	Highest Budget Without a Vote	(II-I)	436,583.42
J.	Highest Budget	(II-J)	437,722.30
K.	Highest Voted Amount	(II-K)	1,138.88
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	436,583.00

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			43,658.30
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			95.36
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	95.36		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			12,081.74
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	12,081.74		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			55,835.40

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)			436,583.00
	1. BASE Budget Limit	(V-A1)	355,095.05		
	2. Over-BASE Budget	(V-A2)	81,487.95		

Funding The BASE Budget:

B.	Direct State Aid	(V-B)			181,473.51
	1. Direct State Aid Paid By State	(V-B1)	181,473.51		
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00		
C.	Quality Educator	(V-C)			26,995.49
D.	At Risk Student	(V-D)			0.00
E.	Indian Education For All	(V-E)			126.85
F.	American Indian Achievement Gap	(V-F)			0.00
G.	Data For Achievement	(V-G)			121.45
H.	Special Education Allowable Cost Payment	(V-H)			2,112.43
I.	Remaining Fund Balance Available	(V-I)			12,081.74
J.	Non-Levy Revenue and Funding Sources	(V-J)			3,199.65
	1. Actual Non-Levy Revenue	(V-J1)	3,199.65		
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00		
	3. TIF Applied To BASE Budget	(V-J3)	0.00		
	4. Tuition	(V-J4)	0.00		
K.	Other Non-Levy Revenue and Funding Sources	(V-K)			0.00
L.	BASE Levy Requirements	(V-L)			128,983.93
	1. State - Guaranteed Tax Base Aid	(V-L1)	61,704.05		
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	67,279.88		
M.	**Subtotal of BASE Budget Revenue	(V-M)			355,095.05

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)			0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)			0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00		
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00		

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		81,487.95
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		81,487.95

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		11.45
U.	Over-BASE Mills	(V-U)		13.88
	1. District Property Tax Levy Mills	(V-U1)	13.88	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		25.33

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

54 Wheatland

0949 Judith Gap H S

Submit ID: 0949-76281772

01 General Fund

Adopted Budget	0001	436,583.00

Budget Uses

Expenditure Budget	0002	436,583.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	12,081.74
Direct State Aid	3110	181,473.51
Quality Educator	3111	26,995.49
At Risk Student	3112	0.00
Indian Education For All	3113	126.85
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	2,112.43
Data For Achievement	3116	121.45
State - Guaranteed Tax Base Aid	3120	61,704.05

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,199.65
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	67,279.88		
Over-BASE Levy	1110(c)	81,487.95		
District Tax Levy			1110	148,767.83
Total Estimated Revenues to Fund Adopted Budget			0004	436,583.00
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	27,000.00

Budget Uses

Expenditure Budget	0002	27,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	2,907.00
Contingency	0006	290.70
Over-Schedule	0011	23,802.30
Fund Balance for Budget	TFS48	5,784.88
Operating Reserve	0961	5,400.00
Unreserved Fund Balance Reappropriated	0970	384.88

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	799.43
State - On-Schedule Transportation Reimbursement	3210	2,398.29
District Tax Levy	1110	23,417.40
District Mills	999	3.99
Total Estimated Revenues to Fund Adopted Budget	0004	27,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	41,933.28

Budget Uses

Expenditure Budget	0002	41,933.28
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	33,008.28
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	33,008.28
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	8,925.00
District Mills	999	1.52
Total Estimated Revenues to Fund Adopted Budget	0004	41,933.28

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Short wheelchair access bus Chevy	2022	44,625.00	8,925.00	8,925.00	8,925.00
2017 Blue Bird Conventional Bus	2017	12,090.00	14,508.00	2,418.00	0.00
Total					8,925.00

13 Tuition Fund

Adopted Budget	0001	5,600.00

Budget Uses

Expenditure Budget	0002	5,600.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	5,600.00
District Mills	999	0.95
Total Estimated Revenues to Fund Adopted Budget	0004	5,600.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	53,000.00

Budget Uses

Expenditure Budget	0002	53,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	12,069.14
Operating Reserve	0961	10,600.00
Unreserved Fund Balance Reappropriated	0970	1,469.14

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	51,530.86
Total Estimated Revenues to Fund Adopted Budget	0004	53,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	161.41

Budget Uses

Expenditure Budget	0002	161.41
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	161.41
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	161.41

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	161.41
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	8,250.59

Budget Uses

Expenditure Budget	0002	7,500.00
Add To Fund Balance	0003	750.59
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	750.59
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	750.59
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	304.76
District Tax Levy	1110	7,195.24
District Mills	999	1.23
Total Estimated Revenues to Fund Adopted Budget	0004	8,250.59
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.48

Budget Uses

Expenditure Budget	0002	0.48
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.48
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.48

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.48
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

54 Wheatland

0949 Judith Gap H S

Submit ID: 0949-76281772

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
54 Wheatland

0949 Judith Gap H S

Submit ID: 0949-76281772

61 Building Reserve Fund

Adopted Budget	0001	901.07

Budget Uses

Expenditure Budget	0002	901.07
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	901.07
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	901.07
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	901.07

Budget Report
FY 2026

15 Flathead

0310 Kalispell Elem

Submit ID: 0310-92890466

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 3,173	N/A	89,387,920

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Christopher Campbell

(Signature) (Date)

Chairperson, School Trustees: Scott Warnell

(Signature) (Date)

County Superintendent: Marcia Stolfus

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

15 Flathead

0310 Kalispell Elem

Submit ID: 0310-92890466

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	25,397,753.91	2,528,175.88	10%	9.95%	0.00	18,990,922.22	6,406,831.69	71.66
10 Transportation	2,487,340.00	457,269.52	20%	18.38%	0.00	529,072.44	1,958,267.56	21.91
11 Bus Depreciation Reserve	2,266,155.75	0.00	N/A	0.00%	1,983,271.71	0.00	282,884.04	3.16
13 Tuition	2,045,639.57		N/A		0.00	0.00	2,045,639.57	22.88
14 Retirement	4,525,535.00	743,039.33	20%	16.42%	0.10	4,525,534.90		
17 Adult Education	250,000.00	87,500.00	35%	35.00%	41,889.56	0.00	208,110.44	2.33
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,679,495.94	0.00	N/A	0.00%	574,554.86	17,846.43	1,087,094.65	12.16
29 Flexibility	2,084,175.28	0.00	N/A	0.00%	1,168,377.51	478,262.66	437,535.11	4.89
61 Building Reserve	1,203,797.78	0.00	N/A	0.00%	795,797.79	277,116.26	130,883.73	1.46
Total of All Funds	41,939,893.23	3,815,984.73			4,563,891.53	24,818,754.91	12,557,246.79	140.45

50 Debt Service **Tax Jurisdiction**								
0310	2,016,697.00	0.00	20-9-438	0.00%	180,889.15	0.00	1,835,807.85	20.54

Budget Report
FY 2026

15 Flathead

0310 Kalispell Elem

Submit ID: 0310-92890466

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	KALISPELL K-6	2,443 *
M1	KALISPELL 7-8	730 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	9,790,524.38
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	1,825,252.10
D.	At Risk Student	(I-D)	90,304.24
E.	Indian Education For All	(I-E)	80,499.01
F.	American Indian Achievement Gap	(I-F)	29,880.00
G.	Data For Achievement	(I-G)	77,072.17
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	834,867.29
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	241,228.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	3,200
B.	BASE Budget Limit	(II-B)	19,303,414.80
C.	Maximum Budget Limit	(II-C)	24,008,862.60
D.	Over-BASE Levy As Submitted on Budget	(II-D)	4,603,740.90
E.	Adopted Budget	(II-E)	23,907,155.70

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	20,794,013.01
H.	Maximum Budget Limit	(II-H)	26,248,044.43
I.	Highest Budget Without a Vote	(II-I)	25,397,753.91
J.	Highest Budget	(II-J)	26,248,044.43
K.	Highest Voted Amount	(II-K)	850,290.52
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	25,397,753.91

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		2,528,175.88
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		2,528,175.88

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		25,397,753.91
1.	BASE Budget Limit	(V-A1)	20,794,013.01	
2.	Over-BASE Budget	(V-A2)	4,603,740.90	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		9,790,524.38
1.	Direct State Aid Paid By State	(V-B1)	9,790,524.38	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		1,825,252.10
D.	At Risk Student	(V-D)		90,304.24
E.	Indian Education For All	(V-E)		80,499.01
F.	American Indian Achievement Gap	(V-F)		29,880.00
G.	Data For Achievement	(V-G)		77,072.17
H.	Special Education Allowable Cost Payment	(V-H)		834,867.29
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		456,165.07
1.	Actual Non-Levy Revenue	(V-J1)	106,114.04	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	350,051.03	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		7,609,448.75
1.	State - Guaranteed Tax Base Aid	(V-L1)	5,806,357.96	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	1,803,090.79	
M.	**Subtotal of BASE Budget Revenue	(V-M)		20,794,013.01

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		4,603,740.90
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		4,603,740.90

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		20.16
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		51.50
	1. District Property Tax Levy Mills	(V-U1)	51.50	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		71.66

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
15 Flathead

0310 Kalispell Elem

Submit ID: 0310-92890466

01 General Fund

Adopted Budget	0001	25,397,753.91

Budget Uses

Expenditure Budget	0002	25,397,753.91
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	9,790,524.38
Quality Educator	3111	1,825,252.10
At Risk Student	3112	90,304.24
Indian Education For All	3113	80,499.01
American Indian Achievement Gap	3114	29,880.00
State Special Education Allowable Cost Payment to Districts	3115	834,867.29
Data For Achievement	3116	77,072.17
State - Guaranteed Tax Base Aid	3120	5,806,357.96

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	106,114.04
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	350,051.03
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	1,803,090.79		
Over-BASE Levy	1110(c)	4,603,740.90		
District Tax Levy			1110	6,406,831.69
Total Estimated Revenues to Fund Adopted Budget			0004	25,397,753.91
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	2,487,340.00

Budget Uses

Expenditure Budget	0002	2,487,340.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	480,974.94
Contingency	0006	48,097.49
Over-Schedule	0011	1,958,267.57
Fund Balance for Budget	TFS48	457,269.52
Operating Reserve	0961	457,269.52
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	132,268.11
State - On-Schedule Transportation Reimbursement	3210	396,804.33
District Tax Levy	1110	1,958,267.56
District Mills	999	21.91
Total Estimated Revenues to Fund Adopted Budget	0004	2,487,340.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	2,266,155.75

Budget Uses

Expenditure Budget	0002	2,266,155.75
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,983,271.71
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,983,271.71
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	282,884.04
District Mills	999	3.16
Total Estimated Revenues to Fund Adopted Budget	0004	2,266,155.75

Budget Report
FY 2026

15 Flathead

0310 Kalispell Elem

Submit ID: 0310-92890466

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2025 BLUE BIRD VISION 29 PX PROPANE	2025	82,250.00	0.00	16,450.00	16,450.00
2025 BLUE BIRD VISION 80 PX PROPANE	2025	83,000.00	0.00	16,600.00	16,600.00
2025 BLUE BIRD VISION 80 PX PROPANE 347	2025	83,000.00	0.00	16,600.00	16,600.00
2025 Blue Bird Vision Gas 028	2025	81,000.00	0.00	16,200.00	16,200.00
2025 Blue Bird Vision Gas 029	2025	81,000.00	0.00	16,200.00	16,200.00
Bus BlueBird Vision 80 PX Propane 90534	2023	67,250.00	13,450.00	13,450.00	13,450.00
Bus Bluebird Vision 80PX Propane 90535	2023	67,250.00	13,450.00	13,450.00	13,450.00
Bus BlueBird Vision Propane SpEd 93183	2023	66,875.00	13,375.00	13,375.00	13,375.00
Bus BlueBird Vision Propane SpEd 93184	2023	66,875.00	13,375.00	13,375.00	13,375.00
Bus BlueBird Vision Propane SpEd 93185	2023	66,875.00	13,375.00	13,375.00	13,375.00
Bus BlueBird Vision Sp Ed Propane 90575	2023	65,500.00	13,100.00	13,100.00	13,100.00
Ford Expedition	2022	22,240.50	8,896.20	4,448.10	4,448.10
2021 Blue Bird Vision Sped Body	2021	52,375.00	52,375.00	10,475.00	10,475.00
Blue Bird All American Sped Body	2021	71,125.00	71,125.00	14,225.00	14,225.00
Blue Bird Vision Sped Body	2021	52,375.00	52,375.00	10,475.00	10,475.00
2020 Blue Bird AA 83PX	2019	126,350.00	149,259.27	25,270.00	25,270.00
2020 Blue Bird AA SpEd	2019	95,500.00	114,600.00	19,100.00	19,100.00
2017 International Unit 72	2018	91,789.98	119,327.00	18,358.00	18,357.97
2017 International Unit 73	2018	91,789.98	119,327.00	18,358.00	18,357.97
2016 IC RE #69 1678	2016	37,504.46	56,256.69	N/A	NA
2016 IC RE #70 1679	2016	37,505.46	56,258.19	N/A	NA
2016 IC RE #71 1680	2016	37,504.46	56,256.69	N/A	NA
2014 IHC (OTR) #65 797852	2014	69,446.00	104,169.00	N/A	NA
2014 IHC (OTR) #66 797851	2014	69,446.00	104,169.00	N/A	NA
2014 IHC (OTR) #67 797853	2014	69,446.00	104,169.00	N/A	NA
2014 IHC (OTR) #68 797854	2014	69,446.00	104,169.00	N/A	NA
2012 IC RE - 0766	2012	45,455.50	68,183.25	N/A	NA
2012 IC RE - 0767	2012	45,455.50	68,183.25	N/A	NA
2012 IC RE S - 0765	2012	60,361.00	90,541.50	N/A	NA
2012 IC RE S - 0769	2012	69,303.00	103,954.50	N/A	NA
2013 IC RE - 2856	2012	60,107.00	90,160.50	N/A	NA
2013 IC RE - 2857	2012	60,107.00	90,160.50	N/A	NA
Cameras - 2	2012	6,566.00	9,849.00	N/A	NA
2010 IC RE	2010	65,000.00	97,500.00	N/A	NA
Cameras - 1	2010	20,996.00	31,494.00	N/A	NA
Total					282,884.04

Budget Report
FY 2026
15 Flathead

0310 Kalispell Elem

Submit ID: 0310-92890466

13 Tuition Fund

Adopted Budget	0001	2,045,639.57

Budget Uses

Expenditure Budget	0002	2,045,639.57
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,045,639.57
District Mills	999	22.88
Total Estimated Revenues to Fund Adopted Budget	0004	2,045,639.57
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	4,525,535.00

Budget Uses

Expenditure Budget	0002	4,525,535.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	743,039.43
Operating Reserve	0961	743,039.33
Unreserved Fund Balance Reappropriated	0970	0.10

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	4,525,534.90
Total Estimated Revenues to Fund Adopted Budget	0004	4,525,535.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	250,000.00

Budget Uses

Expenditure Budget	0002	250,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	129,389.56
Operating Reserve	0961	87,500.00
Unreserved Fund Balance Reappropriated	0970	41,889.56

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	208,110.44
District Mills	999	2.33
Total Estimated Revenues to Fund Adopted Budget	0004	250,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,679,495.94

Budget Uses

Expenditure Budget	0002	1,679,495.94
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	574,554.86
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	574,554.86
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	17,846.43
District Tax Levy	1110	1,087,094.65
District Mills	999	12.16
Total Estimated Revenues to Fund Adopted Budget	0004	1,679,495.94
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	2,084,175.28

Budget Uses

Expenditure Budget	0002	2,084,175.28
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,168,377.51
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,168,377.51

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	437,535.11
State - Advanced Opportunity Aid	3770	40,727.55
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	437,535.11
District Mills	999	4.89
Total Estimated Revenues to Fund Adopted Budget	0004	2,084,175.28
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
15 Flathead

0310 Kalispell Elem

Submit ID: 0310-92890466

50 Debt Service Fund
0310

Taxable Value		89,387,920.00
Adopted Budget	0001	2,016,697.00

Budget Uses

Expenditure Budget	0002	2,016,697.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	180,889.15
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	180,889.15
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,835,807.85
Jurisdiction Mills	999	20.54
Total Estimated Revenues to Fund Adopted Budget	0004	2,016,697.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
Elementary Bond	05/07/2017	06/30/2037	23,365,000.00	15,175,000.00	1,080,000.00	642,597.00	450.00
Elementary Bond	10/17/2018	06/30/2039	1,917,000.00	1,450,000.00	80,000.00	73,200.00	450.00
Total Bond Requirements							1,876,697.00

SIDs

Issue Type	Amount
Elementary	140,000.00
Total SID Requirements	140,000.00

Total Debt Service Requirements	0002	2,016,697.00

Budget Report
FY 2026

15 Flathead

0310 Kalispell Elem

Submit ID: 0310-92890466

61 Building Reserve Fund

Adopted Budget		0001	1,203,797.78

Budget Uses

Expenditure Budget		0002	1,203,797.78
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	795,797.79
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	795,797.79
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	277,116.26
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	130,883.73	
District Tax Levy		1110	130,883.73
District Mills		999	1.46
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.46
Total Estimated Revenues to Fund Adopted Budget		0004	1,203,797.78

Budget Report
FY 2026

17 Garfield

0386 Kester Elem

Submit ID: 0386-45872056

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	5	N/A	611,220

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Stephanie Smotherman

(Signature) (Date)

Chairperson, School Trustees: Wendy Schenk

(Signature) (Date)

County Superintendent: Heather Gibson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

17 Garfield

0386 Kester Elem

Submit ID: 0386-45872056

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	85,320.22	10,120.84	10%	11.86%	8,874.88	63,149.78	13,295.56	21.75
10 Transportation	1,510.34	0.00	20%	0.00%	1,510.34	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	4,700.00		N/A		0.00	0.00	4,700.00	7.69
14 Retirement	7,600.00	1,520.00	20%	20.00%	1,773.45	5,826.55		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	896.41	0.00	N/A	0.00%	823.18	73.23	0.00	0.00
29 Flexibility	3.63	0.00	N/A	0.00%	3.63	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	100,030.60	11,640.84			12,985.48	69,049.56	17,995.56	29.44

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

17 Garfield

0386 Kester Elem

Submit ID: 0386-45872056

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 KESTER K-8 5

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	41,664.87
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	7,566.00
D.	At Risk Student	(I-D)	1,683.66
E.	Indian Education For All	(I-E)	126.85
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	121.45
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	818.00
I.	State Special Education Related-Services Payment To Coop	(I-I)	272.65
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	462.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	4
B.	BASE Budget Limit	(II-B)	74,457.75
C.	Maximum Budget Limit	(II-C)	92,036.24
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	74,457.75

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	85,320.22
H.	Maximum Budget Limit	(II-H)	104,616.61
I.	Highest Budget Without a Vote	(II-I)	85,320.22
J.	Highest Budget	(II-J)	104,616.61
K.	Highest Voted Amount	(II-K)	19,296.39
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	85,320.22

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			10,000.00
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			120.84
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	120.84		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			8,874.88
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	8,874.88		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			18,995.72

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)			85,320.22
	1. BASE Budget Limit	(V-A1)	85,320.22		
	2. Over-BASE Budget	(V-A2)	0.00		

Funding The BASE Budget:

B.	Direct State Aid	(V-B)			41,664.87
	1. Direct State Aid Paid By State	(V-B1)	41,664.87		
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00		
C.	Quality Educator	(V-C)			7,566.00
D.	At Risk Student	(V-D)			1,683.66
E.	Indian Education For All	(V-E)			126.85
F.	American Indian Achievement Gap	(V-F)			0.00
G.	Data For Achievement	(V-G)			121.45
H.	Special Education Allowable Cost Payment	(V-H)			818.00
I.	Remaining Fund Balance Available	(V-I)			8,874.88
J.	Non-Levy Revenue and Funding Sources	(V-J)			1,120.45
	1. Actual Non-Levy Revenue	(V-J1)	1,120.45		
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00		
	3. TIF Applied To BASE Budget	(V-J3)	0.00		
	4. Tuition	(V-J4)	0.00		
K.	Other Non-Levy Revenue and Funding Sources	(V-K)			0.00
L.	BASE Levy Requirements	(V-L)			23,344.06
	1. State - Guaranteed Tax Base Aid	(V-L1)	10,048.50		
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	13,295.56		
M.	**Subtotal of BASE Budget Revenue	(V-M)			85,320.22

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)			0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)			0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00		
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00		

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		21.75
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
	1. District Property Tax Levy Mills	(V-U1)	0.00	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		21.75

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
17 Garfield

0386 Kester Elem

Submit ID: 0386-45872056

01 General Fund

Adopted Budget	0001	85,320.22

Budget Uses

Expenditure Budget	0002	85,320.22
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	8,874.88
Direct State Aid	3110	41,664.87
Quality Educator	3111	7,566.00
At Risk Student	3112	1,683.66
Indian Education For All	3113	126.85
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	818.00
Data For Achievement	3116	121.45
State - Guaranteed Tax Base Aid	3120	10,048.50

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,120.45
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	13,295.56		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	13,295.56
Total Estimated Revenues to Fund Adopted Budget			0004	85,320.22
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2026
17 Garfield
0386 Kester Elem

Submit ID: 0386-45872056

10 Transportation Fund

Adopted Budget	0001	1,510.34

Budget Uses

Expenditure Budget	0002	1,510.34
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	1,510.34
Fund Balance for Budget	TFS48	1,510.34
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,510.34

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,510.34
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2026
17 Garfield
0386 Kester Elem

Submit ID: 0386-45872056

13 Tuition Fund

Adopted Budget	0001	4,700.00

Budget Uses

Expenditure Budget	0002	4,700.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	4,700.00
District Mills	999	7.69
Total Estimated Revenues to Fund Adopted Budget	0004	4,700.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
17 Garfield

0386 Kester Elem

Submit ID: 0386-45872056

14 Retirement Fund

Adopted Budget	0001	7,600.00

Budget Uses

Expenditure Budget	0002	7,600.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,293.45
Operating Reserve	0961	1,520.00
Unreserved Fund Balance Reappropriated	0970	1,773.45

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	5,826.55
Total Estimated Revenues to Fund Adopted Budget	0004	7,600.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
17 Garfield

0386 Kester Elem

Submit ID: 0386-45872056

28 Technology Fund

Adopted Budget	0001	896.41

Budget Uses

Expenditure Budget	0002	896.41
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	823.18
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	823.18
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	73.23
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	896.41
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	3.63

Budget Uses

Expenditure Budget	0002	3.63
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3.63
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3.63

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3.63
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes

Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	

District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2026

15 Flathead

0323 Kila Elem

Submit ID: 0323-60849602

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	190	N/A	5,642,112

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Sharon Leach

(Signature) (Date)

Chairperson, School Trustees: Amanda Chin

(Signature) (Date)

County Superintendent: Marcia Stolfus

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026
15 Flathead
0323 Kila Elem

Submit ID: 0323-60849602

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,503,205.67	145,540.76	10%	9.68%	0.00	1,287,898.91	215,306.76	38.16
10 Transportation	37,714.81	7,542.96	20%	20.00%	1,207.32	21,906.80	14,600.69	2.59
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	100,920.73		N/A		15,591.80	0.00	85,328.93	15.12
14 Retirement	288,142.00	57,628.40	20%	20.00%	3,642.41	284,499.59		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	10,455.29	0.00	N/A	0.00%	9,271.51	1,183.78	0.00	0.00
29 Flexibility	5,691.70	0.00	N/A	0.00%	5,691.70	0.00	0.00	0.00
61 Building Reserve	335,599.21	0.00	N/A	0.00%	273,634.21	46,326.25	15,638.75	2.77
Total of All Funds	2,281,729.41	210,712.12			309,038.95	1,641,815.33	330,875.13	58.64

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

15 Flathead

0323 Kila Elem

Submit ID: 0323-60849602

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	KILA K-8	146
M1	KILA 7-8	44

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	667,805.49
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	118,029.60
D.	At Risk Student	(I-D)	7,504.11
E.	Indian Education For All	(I-E)	4,820.30
F.	American Indian Achievement Gap	(I-F)	1,494.00
G.	Data For Achievement	(I-G)	4,615.10
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	31,084.00
I.	State Special Education Related-Services Payment To Coop	(I-I)	10,360.70
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	16,467.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	191
B.	BASE Budget Limit	(II-B)	1,308,555.05
C.	Maximum Budget Limit	(II-C)	1,635,352.26
D.	Over-BASE Levy As Submitted on Budget	(II-D)	123,903.08
E.	Adopted Budget	(II-E)	1,432,458.13

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,379,302.59
H.	Maximum Budget Limit	(II-H)	1,730,347.68
I.	Highest Budget Without a Vote	(II-I)	1,503,205.67
J.	Highest Budget	(II-J)	1,730,347.68
K.	Highest Voted Amount	(II-K)	227,142.01
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,503,205.67

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		145,540.76
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		145,540.76

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,503,205.67
1.	BASE Budget Limit	(V-A1)	1,379,302.59	
2.	Over-BASE Budget	(V-A2)	123,903.08	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		667,805.49
1.	Direct State Aid Paid By State	(V-B1)	667,805.49	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		118,029.60
D.	At Risk Student	(V-D)		7,504.11
E.	Indian Education For All	(V-E)		4,820.30
F.	American Indian Achievement Gap	(V-F)		1,494.00
G.	Data For Achievement	(V-G)		4,615.10
H.	Special Education Allowable Cost Payment	(V-H)		31,084.00
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		55,197.60
1.	Actual Non-Levy Revenue	(V-J1)	10,453.55	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	44,744.05	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		488,752.39
1.	State - Guaranteed Tax Base Aid	(V-L1)	397,348.71	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	91,403.68	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,379,302.59

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		123,903.08
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		123,903.08

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		16.20
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		21.96
	1. District Property Tax Levy Mills	(V-U1)	21.96	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		38.16

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
15 Flathead

0323 Kila Elem

Submit ID: 0323-60849602

01 General Fund

Adopted Budget	0001	1,503,205.67

Budget Uses

Expenditure Budget	0002	1,503,205.67
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	667,805.49
Quality Educator	3111	118,029.60
At Risk Student	3112	7,504.11
Indian Education For All	3113	4,820.30
American Indian Achievement Gap	3114	1,494.00
State Special Education Allowable Cost Payment to Districts	3115	31,084.00
Data For Achievement	3116	4,615.10
State - Guaranteed Tax Base Aid	3120	397,348.71

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	10,453.55
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	44,744.05
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2026
15 Flathead

0323 Kila Elem

Submit ID: 0323-60849602

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	91,403.68		
Over-BASE Levy	1110(c)	123,903.08		
District Tax Levy			1110	215,306.76
Total Estimated Revenues to Fund Adopted Budget			0004	1,503,205.67
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2026
15 Flathead

0323 Kila Elem

Submit ID: 0323-60849602

10 Transportation Fund

Adopted Budget	0001	37,714.81

Budget Uses

Expenditure Budget	0002	37,714.81
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	19,915.28
Contingency	0006	1,991.53
Over-Schedule	0011	15,808.00
Fund Balance for Budget	TFS48	8,750.28
Operating Reserve	0961	7,542.96
Unreserved Fund Balance Reappropriated	0970	1,207.32

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	5,476.70
State - On-Schedule Transportation Reimbursement	3210	16,430.10
District Tax Levy	1110	14,600.69
District Mills	999	2.59
Total Estimated Revenues to Fund Adopted Budget	0004	37,714.81
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	100,920.73

Budget Uses

Expenditure Budget	0002	100,920.73
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	15,591.80
Unreserved Fund Balance Reappropriated	0970	15,591.80

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	85,328.93
District Mills	999	15.12
Total Estimated Revenues to Fund Adopted Budget	0004	100,920.73
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
15 Flathead

0323 Kila Elem

Submit ID: 0323-60849602

14 Retirement Fund

Adopted Budget	0001	288,142.00

Budget Uses

Expenditure Budget	0002	288,142.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	61,270.81
Operating Reserve	0961	57,628.40
Unreserved Fund Balance Reappropriated	0970	3,642.41

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	284,499.59
Total Estimated Revenues to Fund Adopted Budget	0004	288,142.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	10,455.29

Budget Uses

Expenditure Budget	0002	10,455.29
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	9,271.51
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	9,271.51
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,183.78
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	10,455.29
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	5,691.70

Budget Uses

Expenditure Budget	0002	5,691.70
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,691.70
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,691.70

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,691.70
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
15 Flathead

0323 Kila Elem

Submit ID: 0323-60849602

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

15 Flathead

0323 Kila Elem

Submit ID: 0323-60849602

61 Building Reserve Fund

Adopted Budget		0001	335,599.21

Budget Uses

Expenditure Budget		0002	335,599.21
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	273,634.21
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	273,634.21
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	46,326.25
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	15,638.75	
District Tax Levy		1110	15,638.75
District Mills		999	2.77
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.77
Total Estimated Revenues to Fund Adopted Budget		0004	335,599.21

Budget Report
FY 2026

14 Fergus

0272 King Colony Elem

Submit ID: 0272-00617563

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	8	N/A	1,257,671

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Ann Econom

(Signature) (Date)

Chairperson, School Trustees: Sam Hofer

(Signature) (Date)

County Superintendent: Rhonda Long

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

14 Fergus

0272 King Colony Elem

Submit ID: 0272-00617563

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	107,699.19	9,585.47	10%	8.90%	0.00	75,996.91	31,702.28	25.21
10 Transportation	426.83	0.00	20%	0.00%	426.83	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	120,000.00		N/A		57,296.71	0.00	62,703.29	49.86
14 Retirement	15,000.00	3,000.00	20%	20.00%	4,436.27	10,563.73		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	92.43	1,160.72	N/A	1255.78%	0.00	92.43	0.00	0.00
29 Flexibility	0.29	0.00	N/A	0.00%	0.29	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	243,218.74	13,746.19			62,160.10	86,653.07	94,405.57	75.07

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

14 Fergus

Submit ID: 0272-00617563

0272 King Colony Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 KING COLONY K-8 8

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	50,374.40
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	15,139.57
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	202.96
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	194.32
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,308.80
I.	State Special Education Related-Services Payment To Coop	(I-I)	436.24
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	285.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	9
B.	BASE Budget Limit	(II-B)	98,633.90
C.	Maximum Budget Limit	(II-C)	122,794.16
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	98,633.90

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	107,699.19
H.	Maximum Budget Limit	(II-H)	131,390.12
I.	Highest Budget Without a Vote	(II-I)	107,699.19
J.	Highest Budget	(II-J)	131,390.12
K.	Highest Voted Amount	(II-K)	23,690.93
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	107,699.19

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		9,585.47
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		9,585.47

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		107,699.19
	1. BASE Budget Limit	(V-A1)	107,699.19	
	2. Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		50,374.40
	1. Direct State Aid Paid By State	(V-B1)	50,374.40	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		15,139.57
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		202.96
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		194.32
H.	Special Education Allowable Cost Payment	(V-H)		1,308.80
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,592.01
	1. Actual Non-Levy Revenue	(V-J1)	1,592.01	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		38,887.13
	1. State - Guaranteed Tax Base Aid	(V-L1)	7,184.85	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	31,702.28	
M.	**Subtotal of BASE Budget Revenue	(V-M)		107,699.19

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		25.21
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
	1. District Property Tax Levy Mills	(V-U1)	0.00	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		25.21

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

14 Fergus

0272 King Colony Elem

Submit ID: 0272-00617563

01 General Fund

Adopted Budget	0001	107,699.19

Budget Uses

Expenditure Budget	0002	107,699.19
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	50,374.40
Quality Educator	3111	15,139.57
At Risk Student	3112	0.00
Indian Education For All	3113	202.96
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	1,308.80
Data For Achievement	3116	194.32
State - Guaranteed Tax Base Aid	3120	7,184.85

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,592.01
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	31,702.28		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	31,702.28
Total Estimated Revenues to Fund Adopted Budget			0004	107,699.19
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	426.83

Budget Uses

Expenditure Budget	0002	426.83
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	426.83
Fund Balance for Budget	TFS48	426.83
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	426.83

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	426.83
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2026
14 Fergus
0272 King Colony Elem

Submit ID: 0272-00617563

13 Tuition Fund

Adopted Budget	0001	120,000.00

Budget Uses

Expenditure Budget	0002	120,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	57,296.71
Unreserved Fund Balance Reappropriated	0970	57,296.71

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	62,703.29
District Mills	999	49.86
Total Estimated Revenues to Fund Adopted Budget	0004	120,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	15,000.00

Budget Uses

Expenditure Budget	0002	15,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,436.27
Operating Reserve	0961	3,000.00
Unreserved Fund Balance Reappropriated	0970	4,436.27

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	10,563.73
Total Estimated Revenues to Fund Adopted Budget	0004	15,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	92.43

Budget Uses

Expenditure Budget	0002	92.43
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,160.72
Operating Reserve	0961	1,160.72
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	92.43
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	92.43
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.29

Budget Uses

Expenditure Budget	0002	0.29
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.29
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.29

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.29
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

14 Fergus

0272 King Colony Elem

Submit ID: 0272-00617563

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2026

09 Custer

0187 Kinsey Elem

Submit ID: 0187-77167774

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 61	N/A	3,521,433

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Nyoka Twitchell

(Signature) (Date)

Chairperson, School Trustees: Jennifer Muscha

(Signature) (Date)

County Superintendent: Carla Begger

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

09 Custer

0187 Kinsey Elem

Submit ID: 0187-77167774

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	421,582.64	42,299.05	10%	10.03%	43,973.55	320,392.82	57,216.27	16.24
10 Transportation	80,000.00	554.25	20%	0.69%	0.00	29,525.76	50,474.24	14.33
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	70,000.00	14,000.00	20%	20.00%	10,746.14	59,253.86		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	2,220.58	0.00	N/A	0.00%	1,862.77	357.81	0.00	0.00
29 Flexibility	712.17	0.00	N/A	0.00%	712.17	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	574,515.39	56,853.30			57,294.63	409,530.25	107,690.51	30.57

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

09 Custer

0187 Kinsey Elem

Submit ID: 0187-77167774

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 KINSEY K-8 61 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	204,110.03
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	34,047.00
D.	At Risk Student	(I-D)	989.29
E.	Indian Education For All	(I-E)	1,547.57
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	1,481.69
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	8,834.40
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,944.62
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	4,172.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	67
B.	BASE Budget Limit	(II-B)	421,285.23
C.	Maximum Budget Limit	(II-C)	525,635.16
D.	Over-BASE Levy As Submitted on Budget	(II-D)	4,673.48
E.	Adopted Budget	(II-E)	425,958.71

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	416,909.16
H.	Maximum Budget Limit	(II-H)	515,300.97
I.	Highest Budget Without a Vote	(II-I)	421,582.64
J.	Highest Budget	(II-J)	515,300.97
K.	Highest Voted Amount	(II-K)	93,718.33
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	421,582.64

Budget Report
FY 2026

09 Custer

0187 Kinsey Elem

Submit ID: 0187-77167774

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		42,158.26
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		140.79
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	140.79	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		43,973.55
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	43,973.55	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		86,272.60

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		421,582.64
	1. BASE Budget Limit	(V-A1)	416,909.16	
	2. Over-BASE Budget	(V-A2)	4,673.48	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		204,110.03
	1. Direct State Aid Paid By State	(V-B1)	204,110.03	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		34,047.00
D.	At Risk Student	(V-D)		989.29
E.	Indian Education For All	(V-E)		1,547.57
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		1,481.69
H.	Special Education Allowable Cost Payment	(V-H)		8,834.40
I.	Remaining Fund Balance Available	(V-I)		43,973.55
J.	Non-Levy Revenue and Funding Sources	(V-J)		7,178.32
	1. Actual Non-Levy Revenue	(V-J1)	7,178.32	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		114,747.31
	1. State - Guaranteed Tax Base Aid	(V-L1)	62,204.52	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	52,542.79	
M.	**Subtotal of BASE Budget Revenue	(V-M)		416,909.16

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		4,673.48
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		4,673.48

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		14.91
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		1.33
	1. District Property Tax Levy Mills	(V-U1)	1.33	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		16.24

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

09 Custer

0187 Kinsey Elem

Submit ID: 0187-77167774

01 General Fund

Adopted Budget	0001	421,582.64

Budget Uses

Expenditure Budget	0002	421,582.64
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	43,973.55
Direct State Aid	3110	204,110.03
Quality Educator	3111	34,047.00
At Risk Student	3112	989.29
Indian Education For All	3113	1,547.57
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	8,834.40
Data For Achievement	3116	1,481.69
State - Guaranteed Tax Base Aid	3120	62,204.52

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	7,178.32
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	52,542.79		
Over-BASE Levy	1110(c)	4,673.48		
District Tax Levy			1110	57,216.27
Total Estimated Revenues to Fund Adopted Budget			0004	421,582.64
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	80,000.00

Budget Uses

Expenditure Budget	0002	80,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	26,841.60
Contingency	0006	2,684.16
Over-Schedule	0011	50,474.24
Fund Balance for Budget	TFS48	554.25
Operating Reserve	0961	554.25
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	7,381.44
State - On-Schedule Transportation Reimbursement	3210	22,144.32
District Tax Levy	1110	50,474.24
District Mills	999	14.33
Total Estimated Revenues to Fund Adopted Budget	0004	80,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

09 Custer

0187 Kinsey Elem

Submit ID: 0187-77167774

14 Retirement Fund

Adopted Budget	0001	70,000.00

Budget Uses

Expenditure Budget	0002	70,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	24,746.14
Operating Reserve	0961	14,000.00
Unreserved Fund Balance Reappropriated	0970	10,746.14

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	59,253.86
Total Estimated Revenues to Fund Adopted Budget	0004	70,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	2,220.58

Budget Uses

Expenditure Budget	0002	2,220.58
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,862.77
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,862.77
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	357.81
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,220.58
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	712.17

Budget Uses

Expenditure Budget	0002	712.17
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	712.17
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	712.17

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	712.17
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

09 Custer

0187 Kinsey Elem

Submit ID: 0187-77167774

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

09 Custer

0187 Kinsey Elem

Submit ID: 0187-77167774

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2026

09 Custer

0173 Kircher Elem

Submit ID: 0173-55373795

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 64	N/A	3,180,991

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Stacy Montgomery

(Signature) (Date)

Chairperson, School Trustees: Pat Linger

(Signature) (Date)

County Superintendent: Carla Begger

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

09 Custer

0173 Kircher Elem

Submit ID: 0173-55373795

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	520,675.96	52,475.87	10%	10.08%	0.00	410,431.08	110,244.88	34.66
10 Transportation	3,388.70	0.00	20%	0.00%	3,388.70	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	97,173.53		N/A		2.22	0.00	97,171.31	30.55
14 Retirement	75,000.00	15,000.00	20%	20.00%	12,825.50	62,174.50		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	2,096.22	0.00	N/A	0.00%	1,708.88	387.34	0.00	0.00
29 Flexibility	9,844.04	0.00	N/A	0.00%	9,844.04	0.00	0.00	0.00
61 Building Reserve	82,627.44	0.00	N/A	0.00%	34,922.44	38,164.00	9,541.00	3.00
Total of All Funds	790,805.89	67,475.87			62,691.78	511,156.92	216,957.19	68.21

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

09 Custer

0173 Kircher Elem

Submit ID: 0173-55373795

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 KIRCHER K-8 64 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	212,804.54
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	37,830.00
D.	At Risk Student	(I-D)	6,745.70
E.	Indian Education For All	(I-E)	1,623.68
F.	American Indian Achievement Gap	(I-F)	996.00
G.	Data For Achievement	(I-G)	1,554.56
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	14,627.97
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,053.68
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	3,911.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	67
B.	BASE Budget Limit	(II-B)	424,275.26
C.	Maximum Budget Limit	(II-C)	527,161.85
D.	Over-BASE Levy As Submitted on Budget	(II-D)	69,367.15
E.	Adopted Budget	(II-E)	493,642.41

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	451,308.81
H.	Maximum Budget Limit	(II-H)	557,132.36
I.	Highest Budget Without a Vote	(II-I)	520,675.96
J.	Highest Budget	(II-J)	557,132.36
K.	Highest Voted Amount	(II-K)	36,456.40
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	520,675.96

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		52,067.60
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		408.27
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	408.27	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		52,475.87

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		520,675.96
	1. BASE Budget Limit	(V-A1)	451,308.81	
	2. Over-BASE Budget	(V-A2)	69,367.15	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		212,804.54
	1. Direct State Aid Paid By State	(V-B1)	212,804.54	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		37,830.00
D.	At Risk Student	(V-D)		6,745.70
E.	Indian Education For All	(V-E)		1,623.68
F.	American Indian Achievement Gap	(V-F)		996.00
G.	Data For Achievement	(V-G)		1,554.56
H.	Special Education Allowable Cost Payment	(V-H)		14,627.97
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		40,580.18
	1. Actual Non-Levy Revenue	(V-J1)	5,284.64	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	35,295.54	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		134,546.18
	1. State - Guaranteed Tax Base Aid	(V-L1)	93,668.45	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	40,877.73	
M.	**Subtotal of BASE Budget Revenue	(V-M)		451,308.81

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		69,367.15
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		69,367.15

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		12.85
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		21.81
	1. District Property Tax Levy Mills	(V-U1)	21.81	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		34.66

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

09 Custer

0173 Kircher Elem

Submit ID: 0173-55373795

01 General Fund

Adopted Budget	0001	520,675.96

Budget Uses

Expenditure Budget	0002	520,675.96
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	212,804.54
Quality Educator	3111	37,830.00
At Risk Student	3112	6,745.70
Indian Education For All	3113	1,623.68
American Indian Achievement Gap	3114	996.00
State Special Education Allowable Cost Payment to Districts	3115	14,627.97
Data For Achievement	3116	1,554.56
State - Guaranteed Tax Base Aid	3120	93,668.45

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	5,284.64
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	35,295.54
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	40,877.73		
Over-BASE Levy	1110(c)	69,367.15		
District Tax Levy			1110	110,244.88
Total Estimated Revenues to Fund Adopted Budget			0004	520,675.96
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2026
09 Custer

0173 Kircher Elem

Submit ID: 0173-55373795

10 Transportation Fund

Adopted Budget	0001	3,388.70

Budget Uses

Expenditure Budget	0002	3,388.70
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	3,388.70
Fund Balance for Budget	TFS48	3,388.70
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,388.70

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,388.70
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	97,173.53

Budget Uses

Expenditure Budget	0002	97,173.53
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2.22
Unreserved Fund Balance Reappropriated	0970	2.22

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	97,171.31
District Mills	999	30.55
Total Estimated Revenues to Fund Adopted Budget	0004	97,173.53
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	75,000.00

Budget Uses

Expenditure Budget	0002	75,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	27,825.50
Operating Reserve	0961	15,000.00
Unreserved Fund Balance Reappropriated	0970	12,825.50

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	62,174.50
Total Estimated Revenues to Fund Adopted Budget	0004	75,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	2,096.22

Budget Uses

Expenditure Budget	0002	2,096.22
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,708.88
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,708.88
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	387.34
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,096.22
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
09 Custer

0173 Kircher Elem

Submit ID: 0173-55373795

29 Flexibility Fund

Adopted Budget	0001	9,844.04

Budget Uses

Expenditure Budget	0002	9,844.04
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,844.04
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	9,844.04

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	9,844.04
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

09 Custer

0173 Kircher Elem

Submit ID: 0173-55373795

61 Building Reserve Fund

Adopted Budget		0001	82,627.44

Budget Uses

Expenditure Budget		0002	82,627.44
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	34,922.44
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	34,922.44
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	38,164.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	9,541.00	
District Tax Levy		1110	9,541.00
District Mills		999	3.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.00
Total Estimated Revenues to Fund Adopted Budget		0004	82,627.44

Budget Report
FY 2026

08 Chouteau

0161 Knees Elem

Submit ID: 0161-86099023

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	15	N/A	1,047,992

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Rosanne Lindeman

(Signature) (Date)

Chairperson, School Trustees: Peter Wipf

(Signature) (Date)

County Superintendent: Rick Cook

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

08 Chouteau

0161 Knees Elem

Submit ID: 0161-86099023

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	169,041.68	18,946.17	10%	11.21%	0.00	106,134.09	62,907.59	60.03
10 Transportation	0.00	0.00	20%	0.00%	0.00	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	15,000.00	0.00	20%	0.00%	11,313.16	3,686.84		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	919.64	0.00	N/A	0.00%	799.50	120.14	0.00	0.00
29 Flexibility	13,790.97	0.00	N/A	0.00%	13,790.97	0.00	0.00	0.00
61 Building Reserve	1,032.61	0.00	N/A	0.00%	1,032.61	0.00	0.00	0.00
Total of All Funds	199,784.90	18,946.17			26,936.24	109,941.07	62,907.59	60.03

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

08 Chouteau

0161 Knees Elem

Submit ID: 0161-86099023

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 KNEES K-8 15

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	70,693.50
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	7,566.00
D.	At Risk Student	(I-D)	1,387.39
E.	Indian Education For All	(I-E)	380.55
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	364.35
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	2,454.00
I.	State Special Education Related-Services Payment To Coop	(I-I)	817.95
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	721.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	10
B.	BASE Budget Limit	(II-B)	105,629.08
C.	Maximum Budget Limit	(II-C)	130,775.08
D.	Over-BASE Levy As Submitted on Budget	(II-D)	25,146.00
E.	Adopted Budget	(II-E)	130,775.08

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	139,981.87
H.	Maximum Budget Limit	(II-H)	172,757.25
I.	Highest Budget Without a Vote	(II-I)	169,041.68
J.	Highest Budget	(II-J)	172,757.25
K.	Highest Voted Amount	(II-K)	3,715.57
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	169,041.68

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		16,904.17
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		2,042.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	2,042.00	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		18,946.17

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		169,041.68
	1. BASE Budget Limit	(V-A1)	139,981.87	
	2. Over-BASE Budget	(V-A2)	29,059.81	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		70,693.50
	1. Direct State Aid Paid By State	(V-B1)	70,693.50	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		7,566.00
D.	At Risk Student	(V-D)		1,387.39
E.	Indian Education For All	(V-E)		380.55
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		364.35
H.	Special Education Allowable Cost Payment	(V-H)		2,454.00
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
	1. Actual Non-Levy Revenue	(V-J1)	0.00	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		57,136.08
	1. State - Guaranteed Tax Base Aid	(V-L1)	23,288.30	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	33,847.78	
M.	**Subtotal of BASE Budget Revenue	(V-M)		139,981.87

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		29,059.81
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		29,059.81

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		32.30
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		27.73
	1. District Property Tax Levy Mills	(V-U1)	27.73	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		60.03

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

08 Chouteau

0161 Knees Elem

Submit ID: 0161-86099023

01 General Fund

Adopted Budget	0001	169,041.68

Budget Uses

Expenditure Budget	0002	169,041.68
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	70,693.50
Quality Educator	3111	7,566.00
At Risk Student	3112	1,387.39
Indian Education For All	3113	380.55
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	2,454.00
Data For Achievement	3116	364.35
State - Guaranteed Tax Base Aid	3120	23,288.30

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	33,847.78		
Over-BASE Levy	1110(c)	29,059.81		
District Tax Levy			1110	62,907.59
Total Estimated Revenues to Fund Adopted Budget			0004	169,041.68
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	15,000.00

Budget Uses

Expenditure Budget	0002	15,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	11,313.16
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	11,313.16

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	3,686.84
Total Estimated Revenues to Fund Adopted Budget	0004	15,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	919.64

Budget Uses

Expenditure Budget	0002	919.64
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	799.50
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	799.50
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	120.14
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	919.64
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	13,790.97

Budget Uses

Expenditure Budget	0002	13,790.97
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	13,790.97
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	13,790.97

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	13,790.97
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

08 Chouteau

0161 Knees Elem

Submit ID: 0161-86099023

61 Building Reserve Fund

Adopted Budget		0001	1,032.61

Budget Uses

Expenditure Budget		0002	1,032.61
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	1,032.61
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	1,032.61
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	1,032.61

Budget Report
FY 2026

42 Richland

0768 Lambert Elem

Submit ID: 0768-35931129

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	77	N/A	6,181,414

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Sammie Nelson

(Signature) (Date)

Chairperson, School Trustees: Lacey Mullin

(Signature) (Date)

County Superintendent: Dr Timothy Tharp

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

42 Richland

0768 Lambert Elem

Submit ID: 0768-35931129

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	896,356.37	89,635.63	10%	10.00%	70,145.87	826,210.50	0.00	0.00
10 Transportation	250,000.00	50,000.00	20%	20.00%	34,598.84	64,316.63	151,084.53	24.44
11 Bus Depreciation Reserve	325,190.55	0.00	N/A	0.00%	317,690.55	7,500.00	0.00	0.00
13 Tuition	34,403.23		N/A		34,403.23	0.00	0.00	0.00
14 Retirement	250,000.00	50,000.00	20%	20.00%	60,365.79	189,634.21		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	200,661.46	0.00	N/A	0.00%	195,063.37	5,598.09	0.00	0.00
29 Flexibility	1,139,186.70	0.00	N/A	0.00%	1,114,186.70	25,000.00	0.00	0.00
61 Building Reserve	2,268,804.94	0.00	N/A	0.00%	2,193,804.94	75,000.00	0.00	0.00
Total of All Funds	5,364,603.25	189,635.63			4,020,259.29	1,193,259.43	151,084.53	24.44

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

42 Richland

0768 Lambert Elem

Submit ID: 0768-35931129

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	LAMBERT K-6	57
M1	LAMBERT 7-8	20

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	321,122.93
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	95,959.58
D.	At Risk Student	(I-D)	1,807.49
E.	Indian Education For All	(I-E)	1,953.49
F.	American Indian Achievement Gap	(I-F)	1,245.00
G.	Data For Achievement	(I-G)	1,870.33
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	12,597.20
I.	State Special Education Related-Services Payment To Coop	(I-I)	4,198.81
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	4,442.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	80
B.	BASE Budget Limit	(II-B)	636,316.67
C.	Maximum Budget Limit	(II-C)	784,513.81
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	838,545.60

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	98%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	696,868.13
H.	Maximum Budget Limit	(II-H)	850,288.98
I.	Highest Budget Without a Vote	(II-I)	896,356.37
J.	Highest Budget	(II-J)	896,356.37
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	199,488.24
M.	Adopted Budget	(II-M)	896,356.37

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		89,635.63
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		70,145.87
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	70,145.87	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		159,781.50

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		896,356.37
1.	BASE Budget Limit	(V-A1)	696,868.13	
2.	Over-BASE Budget	(V-A2)	199,488.24	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		321,122.93
1.	Direct State Aid Paid By State	(V-B1)	321,122.93	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		95,959.58
D.	At Risk Student	(V-D)		1,807.49
E.	Indian Education For All	(V-E)		1,953.49
F.	American Indian Achievement Gap	(V-F)		1,245.00
G.	Data For Achievement	(V-G)		1,870.33
H.	Special Education Allowable Cost Payment	(V-H)		12,597.20
I.	Remaining Fund Balance Available	(V-I)		70,145.87
J.	Non-Levy Revenue and Funding Sources	(V-J)		315,073.30
1.	Actual Non-Levy Revenue	(V-J1)	11,812.50	
2.	Anticipated Non-Levy Revenue	(V-J2)	303,260.80	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		0.00
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		696,868.13

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		124,907.06
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		74,581.18
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	74,581.18	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		199,488.24

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
	1. District Property Tax Levy Mills	(V-U1)	0.00	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		0.00

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
42 Richland
0768 Lambert Elem

Submit ID: 0768-35931129

01 General Fund

Adopted Budget	0001	896,356.37

Budget Uses

Expenditure Budget	0002	896,356.37
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	70,145.87
Direct State Aid	3110	321,122.93
Quality Educator	3111	95,959.58
At Risk Student	3112	1,807.49
Indian Education For All	3113	1,953.49
American Indian Achievement Gap	3114	1,245.00
State Special Education Allowable Cost Payment to Districts	3115	12,597.20
Data For Achievement	3116	1,870.33
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	11,788.50
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	24.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	303,260.80
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	74,581.18
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	0.00		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	0.00
Total Estimated Revenues to Fund Adopted Budget			0004	896,356.37
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	250,000.00

Budget Uses

Expenditure Budget	0002	250,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	55,742.38
Contingency	0006	5,574.24
Over-Schedule	0011	188,683.38
Fund Balance for Budget	TFS48	84,598.84
Operating Reserve	0961	50,000.00
Unreserved Fund Balance Reappropriated	0970	34,598.84

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	3,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	15,329.15
State - On-Schedule Transportation Reimbursement	3210	45,987.48
District Tax Levy	1110	151,084.53
District Mills	999	24.44
Total Estimated Revenues to Fund Adopted Budget	0004	250,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	325,190.55

Budget Uses

Expenditure Budget	0002	325,190.55
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	317,690.55
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	317,690.55
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	7,500.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	325,190.55

13 Tuition Fund

Adopted Budget	0001	34,403.23

Budget Uses

Expenditure Budget	0002	34,403.23
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	34,403.23
Unreserved Fund Balance Reappropriated	0970	34,403.23

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	34,403.23
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	250,000.00

Budget Uses

Expenditure Budget	0002	250,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	110,365.79
Operating Reserve	0961	50,000.00
Unreserved Fund Balance Reappropriated	0970	60,365.79

Estimated Funding Sources

Interest Earnings	1510	3,500.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	186,134.21
Total Estimated Revenues to Fund Adopted Budget	0004	250,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	200,661.46

Budget Uses

Expenditure Budget	0002	200,661.46
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	195,063.37
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	195,063.37
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	5,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	598.09
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	200,661.46
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	1,139,186.70

Budget Uses

Expenditure Budget	0002	1,139,186.70
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,114,186.70
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,114,186.70

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	25,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,139,186.70
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

42 Richland

0768 Lambert Elem

Submit ID: 0768-35931129

61 Building Reserve Fund

Adopted Budget		0001	2,268,804.94

Budget Uses

Expenditure Budget		0002	2,268,804.94
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	2,193,804.94
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	2,193,804.94
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	75,000.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	2,268,804.94

Budget Report
FY 2026

42 Richland

0769 Lambert H S

Submit ID: 0769-72048352

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	41	5,292,727

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Sammie Nelson

(Signature) (Date)

Chairperson, School Trustees: Lacey Mullin

(Signature) (Date)

County Superintendent: Dr Timothy Tharp

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

42 Richland

0769 Lambert H S

Submit ID: 0769-72048352

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	816,812.39	81,681.23	10%	10.00%	42,695.79	774,116.60	0.00	0.00
10 Transportation	250,000.00	50,000.00	20%	20.00%	34,598.79	64,316.63	151,084.58	28.55
11 Bus Depreciation Reserve	325,190.56	0.00	N/A	0.00%	317,690.56	7,500.00	0.00	0.00
13 Tuition	10,000.00		N/A		865.57	9,134.43	0.00	0.00
14 Retirement	250,000.00	50,000.00	20%	20.00%	50,796.52	199,203.48		
17 Adult Education	22,830.70	0.00	35%	0.00%	22,830.70	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	211,795.10	0.00	N/A	0.00%	206,247.30	5,547.80	0.00	0.00
29 Flexibility	1,937,355.12	0.00	N/A	0.00%	1,897,355.12	40,000.00	0.00	0.00
61 Building Reserve	2,294,589.18	0.00	N/A	0.00%	2,219,589.18	75,000.00	0.00	0.00
Total of All Funds	6,118,573.05	181,681.23			4,792,669.53	1,174,818.94	151,084.58	28.55

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

42 Richland

0769 Lambert H S

Submit ID: 0769-72048352

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 LAMBERT HS 9-12 41 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	315,129.64
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	62,548.12
D.	At Risk Student	(I-D)	1,177.53
E.	Indian Education For All	(I-E)	1,040.17
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	995.89
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	5,562.40
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,854.02
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	13,372.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	43
B.	BASE Budget Limit	(II-B)	596,521.07
C.	Maximum Budget Limit	(II-C)	740,368.79
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	772,113.32

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	638,281.08
H.	Maximum Budget Limit	(II-H)	783,728.53
I.	Highest Budget Without a Vote	(II-I)	816,812.39
J.	Highest Budget	(II-J)	816,812.39
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	178,531.31
M.	Adopted Budget	(II-M)	816,812.39

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		81,681.23
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		42,695.79
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	42,695.79	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		124,377.02

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		816,812.39
1.	BASE Budget Limit	(V-A1)	638,281.08	
2.	Over-BASE Budget	(V-A2)	178,531.31	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		315,129.64
1.	Direct State Aid Paid By State	(V-B1)	315,129.64	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		62,548.12
D.	At Risk Student	(V-D)		1,177.53
E.	Indian Education For All	(V-E)		1,040.17
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		995.89
H.	Special Education Allowable Cost Payment	(V-H)		5,562.40
I.	Remaining Fund Balance Available	(V-I)		42,695.79
J.	Non-Levy Revenue and Funding Sources	(V-J)		245,919.65
1.	Actual Non-Levy Revenue	(V-J1)	11,199.31	
2.	Anticipated Non-Levy Revenue	(V-J2)	234,720.34	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		0.00
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		638,281.08

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		36,788.11
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		141,743.20
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	141,743.20	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		178,531.31

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
	1. District Property Tax Levy Mills	(V-U1)	0.00	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		0.00

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

42 Richland

0769 Lambert H S

Submit ID: 0769-72048352

01 General Fund

Adopted Budget	0001	816,812.39

Budget Uses

Expenditure Budget	0002	816,812.39
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	42,695.79
Direct State Aid	3110	315,129.64
Quality Educator	3111	62,548.12
At Risk Student	3112	1,177.53
Indian Education For All	3113	1,040.17
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	5,562.40
Data For Achievement	3116	995.89
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	11,150.31
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	24.00
Rentals	1910	25.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	234,720.34
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	141,743.20
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	0.00		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	0.00
Total Estimated Revenues to Fund Adopted Budget			0004	816,812.39
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	250,000.00

Budget Uses

Expenditure Budget	0002	250,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	55,742.38
Contingency	0006	5,574.24
Over-Schedule	0011	188,683.38
Fund Balance for Budget	TFS48	84,598.79
Operating Reserve	0961	50,000.00
Unreserved Fund Balance Reappropriated	0970	34,598.79

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	3,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	15,329.15
State - On-Schedule Transportation Reimbursement	3210	45,987.48
District Tax Levy	1110	151,084.58
District Mills	999	28.55
Total Estimated Revenues to Fund Adopted Budget	0004	250,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	325,190.56

Budget Uses

Expenditure Budget	0002	325,190.56
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	317,690.56
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	317,690.56
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	7,500.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	325,190.56

13 Tuition Fund

Adopted Budget	0001	10,000.00

Budget Uses

Expenditure Budget	0002	10,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	865.57
Unreserved Fund Balance Reappropriated	0970	865.57

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	9,134.43
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	10,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	250,000.00

Budget Uses

Expenditure Budget	0002	250,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	100,796.52
Operating Reserve	0961	50,000.00
Unreserved Fund Balance Reappropriated	0970	50,796.52

Estimated Funding Sources

Interest Earnings	1510	3,000.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	196,203.48
Total Estimated Revenues to Fund Adopted Budget	0004	250,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

42 Richland

0769 Lambert H S

Submit ID: 0769-72048352

17 Adult Education Fund

Adopted Budget	0001	22,830.70

Budget Uses

Expenditure Budget	0002	22,830.70
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	22,830.70
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	22,830.70

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	22,830.70
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

42 Richland

0769 Lambert H S

Submit ID: 0769-72048352

28 Technology Fund

Adopted Budget	0001	211,795.10

Budget Uses

Expenditure Budget	0002	211,795.10
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	206,247.30
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	206,247.30
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	5,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	547.80
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	211,795.10
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	1,937,355.12

Budget Uses

Expenditure Budget	0002	1,937,355.12
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,897,355.12
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,897,355.12

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	40,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,937,355.12
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

42 Richland

0769 Lambert H S

Submit ID: 0769-72048352

61 Building Reserve Fund

Adopted Budget		0001	2,294,589.18

Budget Uses

Expenditure Budget		0002	2,294,589.18
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	2,219,589.18
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	2,219,589.18
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	75,000.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	2,294,589.18

Budget Report
FY 2026

44 Rosebud

0792 Lame Deer Elem

Submit ID: 0792-12268364

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 395	N/A	177,514

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Lillian Big Man

(Signature) (Date)

Chairperson, School Trustees: Melissa Fisher

(Signature) (Date)

County Superintendent: Lisa Blevins

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026
44 Rosebud
0792 Lame Deer Elem

Submit ID: 0792-12268364

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,754,357.95	0.00	10%	0.00%	286,580.51	2,464,644.41	3,133.03	16.99
10 Transportation	71,662.66	0.00	20%	0.00%	0.00	71,662.67	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	480,000.00	0.00	20%	0.00%	96,582.48	383,417.52		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	4,746.97	0.00	N/A	0.00%	2,383.05	2,363.92	0.00	0.00
29 Flexibility	28.36	0.00	N/A	0.00%	28.36	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	3,310,795.94	0.00			385,574.40	2,922,088.52	3,133.03	16.99

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

44 Rosebud

0792 Lame Deer Elem

Submit ID: 0792-12268364

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	LAME DEER K-6	306 *
M1	LAME DEER 7-8	89 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,298,521.59
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	169,856.70
D.	At Risk Student	(I-D)	48,244.44
E.	Indian Education For All	(I-E)	1,685.16
F.	American Indian Achievement Gap	(I-F)	87,399.00
G.	Data For Achievement	(I-G)	9,594.55
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	81,144.36
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	44,418.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	411
B.	BASE Budget Limit	(II-B)	2,730,967.89
C.	Maximum Budget Limit	(II-C)	3,368,267.33
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	2,730,967.89

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,754,357.95
H.	Maximum Budget Limit	(II-H)	3,384,038.57
I.	Highest Budget Without a Vote	(II-I)	2,754,357.95
J.	Highest Budget	(II-J)	3,384,038.57
K.	Highest Voted Amount	(II-K)	629,680.62
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,754,357.95

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		0.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		286,580.51
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	286,580.51	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		286,580.51

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,754,357.95
1.	BASE Budget Limit	(V-A1)	2,754,357.95	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,298,521.59
1.	Direct State Aid Paid By State	(V-B1)	1,298,521.59	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		169,856.70
D.	At Risk Student	(V-D)		48,244.44
E.	Indian Education For All	(V-E)		1,685.16
F.	American Indian Achievement Gap	(V-F)		87,399.00
G.	Data For Achievement	(V-G)		9,594.55
H.	Special Education Allowable Cost Payment	(V-H)		81,144.36
I.	Remaining Fund Balance Available	(V-I)		286,580.51
J.	Non-Levy Revenue and Funding Sources	(V-J)		13,536.79
1.	Actual Non-Levy Revenue	(V-J1)	13,536.79	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		757,794.85
1.	State - Guaranteed Tax Base Aid	(V-L1)	754,661.82	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	3,133.03	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,754,357.95

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		16.99
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
	1. District Property Tax Levy Mills	(V-U1)	0.00	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		16.99

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

44 Rosebud

0792 Lame Deer Elem

Submit ID: 0792-12268364

01 General Fund

Adopted Budget	0001	2,754,357.95

Budget Uses

Expenditure Budget	0002	2,754,357.95
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	286,580.51
Direct State Aid	3110	1,298,521.59
Quality Educator	3111	169,856.70
At Risk Student	3112	48,244.44
Indian Education For All	3113	1,685.16
American Indian Achievement Gap	3114	87,399.00
State Special Education Allowable Cost Payment to Districts	3115	81,144.36
Data For Achievement	3116	9,594.55
State - Guaranteed Tax Base Aid	3120	754,661.82

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	13,536.79
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	3,133.03		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	3,133.03
Total Estimated Revenues to Fund Adopted Budget			0004	2,754,357.95
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	71,662.66

Budget Uses

Expenditure Budget	0002	71,662.66
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	65,147.87
Contingency	0006	6,514.79
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	17,915.66
State - On-Schedule Transportation Reimbursement	3210	53,747.01
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	71,662.66
Estimated Revenues Exceeding Adopted Budget	0004a	0.01

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	480,000.00

Budget Uses

Expenditure Budget	0002	480,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	96,582.48
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	96,582.48

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	383,417.52
Total Estimated Revenues to Fund Adopted Budget	0004	480,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
44 Rosebud

0792 Lame Deer Elem

Submit ID: 0792-12268364

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	4,746.97

Budget Uses

Expenditure Budget	0002	4,746.97
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,383.05
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,383.05
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,363.92
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,746.97
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	28.36

Budget Uses

Expenditure Budget	0002	28.36
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	28.36
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	28.36

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	28.36
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
44 Rosebud

0792 Lame Deer Elem

Submit ID: 0792-12268364

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No

Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00

District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2026

44 Rosebud

1230 Lame Deer H S

Submit ID: 1230-47988911

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	182	1,402,371

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 44 Rosebud	N/A	170	1,097,729
Non-located - 02 Big Horn	N/A	12	304,642

The final budget is approved as set forth in this document.

Certification

District Clerk: Lillian Big Man

(Signature) (Date)

Chairperson, School Trustees: Melissa Fisher

(Signature) (Date)

County Superintendent: Lisa Blevins

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

44 Rosebud

1230 Lame Deer H S

Submit ID: 1230-47988911

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,723,867.19	0.00	10%	0.00%	210,283.73	1,502,758.53	10,824.93	7.88
10 Transportation	72,416.50	0.00	20%	0.00%	2,498.64	69,917.86	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	360,000.00	0.00	20%	0.00%	113,656.23	246,343.77		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	6,138.00	0.00	N/A	0.00%	4,658.49	1,479.51	0.00	0.00
29 Flexibility	6.71	0.00	N/A	0.00%	6.71	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	2,162,428.40	0.00			331,103.80	1,820,499.67	10,824.93	7.88

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

44 Rosebud

1230 Lame Deer H S

Submit ID: 1230-47988911

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 LAME DEER HS 9-12 182 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	835,827.20
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	96,088.20
D.	At Risk Student	(I-D)	32,060.52
E.	Indian Education For All	(I-E)	0.00
F.	American Indian Achievement Gap	(I-F)	42,579.00
G.	Data For Achievement	(I-G)	4,420.78
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	37,736.49
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	51,636.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	200
B.	BASE Budget Limit	(II-B)	1,773,318.02
C.	Maximum Budget Limit	(II-C)	2,179,909.32
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	1,773,318.02

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,723,867.19
H.	Maximum Budget Limit	(II-H)	2,111,046.86
I.	Highest Budget Without a Vote	(II-I)	1,723,867.19
J.	Highest Budget	(II-J)	2,111,046.86
K.	Highest Voted Amount	(II-K)	387,179.67
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,723,867.19

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		0.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		210,283.73
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	210,283.73	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		210,283.73

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,723,867.19
1.	BASE Budget Limit	(V-A1)	1,723,867.19	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		835,827.20
1.	Direct State Aid Paid By State	(V-B1)	835,827.20	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		96,088.20
D.	At Risk Student	(V-D)		32,060.52
E.	Indian Education For All	(V-E)		0.00
F.	American Indian Achievement Gap	(V-F)		42,579.00
G.	Data For Achievement	(V-G)		4,420.78
H.	Special Education Allowable Cost Payment	(V-H)		37,736.49
I.	Remaining Fund Balance Available	(V-I)		210,283.73
J.	Non-Levy Revenue and Funding Sources	(V-J)		47,154.66
1.	Actual Non-Levy Revenue	(V-J1)	47,154.66	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		417,716.61
1.	State - Guaranteed Tax Base Aid	(V-L1)	406,891.68	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	10,824.93	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,723,867.19

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		7.88
U.	Over-BASE Mills	(V-U)		0.00
	1. District Property Tax Levy Mills	(V-U1)	0.00	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		7.88

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

44 Rosebud

1230 Lame Deer H S

Submit ID: 1230-47988911

01 General Fund

Adopted Budget	0001	1,723,867.19

Budget Uses

Expenditure Budget	0002	1,723,867.19
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	210,283.73
Direct State Aid	3110	835,827.20
Quality Educator	3111	96,088.20
At Risk Student	3112	32,060.52
Indian Education For All	3113	0.00
American Indian Achievement Gap	3114	42,579.00
State Special Education Allowable Cost Payment to Districts	3115	37,736.49
Data For Achievement	3116	4,420.78
State - Guaranteed Tax Base Aid	3120	406,891.68

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	47,154.66
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	10,824.93		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	10,824.93
Total Estimated Revenues to Fund Adopted Budget			0004	1,723,867.19
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	72,416.50

Budget Uses

Expenditure Budget	0002	72,416.50
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	65,833.20
Contingency	0006	6,583.30
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	2,498.64
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,498.64

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	15,605.47
State - On-Schedule Transportation Reimbursement	3210	54,312.39
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	72,416.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
44 Rosebud

1230 Lame Deer H S

Submit ID: 1230-47988911

14 Retirement Fund

Adopted Budget	0001	360,000.00

Budget Uses

Expenditure Budget	0002	360,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	113,656.23
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	113,656.23

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	246,343.77
Total Estimated Revenues to Fund Adopted Budget	0004	360,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	6,138.00

Budget Uses

Expenditure Budget	0002	6,138.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	4,658.49
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,658.49
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,479.51
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,138.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	6.71

Budget Uses

Expenditure Budget	0002	6.71
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6.71
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6.71

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6.71
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

44 Rosebud

1230 Lame Deer H S

Submit ID: 1230-47988911

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2026

16 Gallatin

0367 LaMotte Elem

Submit ID: 0367-32080208

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	55	N/A	8,197,788

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Leah Nusse

(Signature) (Date)

Chairperson, School Trustees: Brad Hammerquist

(Signature) (Date)

County Superintendent: John Nielson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

16 Gallatin

0367 LaMotte Elem

Submit ID: 0367-32080208

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	660,568.18	60,042.52	10%	9.09%	0.00	436,020.61	224,547.57	27.39
10 Transportation	12,500.00	2,500.00	20%	20.00%	364.04	3,979.67	8,156.29	0.99
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	22,978.50		N/A		17,752.14	0.00	5,226.36	0.64
14 Retirement	113,500.00	22,700.00	20%	20.00%	33,114.86	80,385.14		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	22,710.65	0.00	N/A	0.00%	7,254.25	456.40	15,000.00	1.83
29 Flexibility	22,821.70	0.00	N/A	0.00%	22,821.70	0.00	0.00	0.00
61 Building Reserve	129,441.70	0.00	N/A	0.00%	82,656.70	37,123.72	9,661.28	1.18
Total of All Funds	984,520.73	85,242.52			163,963.69	557,965.54	262,591.50	32.03

50 Debt Service **Tax Jurisdiction**								
SD43	123,950.00	0.00	20-9-438	0.00%	0.00	0.00	123,950.00	15.12

Budget Report
FY 2026

16 Gallatin

0367 LaMotte Elem

Submit ID: 0367-32080208

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	LAMOTTE K-6	42
M1	LAMOTTE 7-8	13

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	251,634.09
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	63,932.70
D.	At Risk Student	(I-D)	713.93
E.	Indian Education For All	(I-E)	1,395.35
F.	American Indian Achievement Gap	(I-F)	249.00
G.	Data For Achievement	(I-G)	1,335.95
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	8,998.00
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,999.15
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	2,221.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	59
B.	BASE Budget Limit	(II-B)	512,809.20
C.	Maximum Budget Limit	(II-C)	633,515.30
D.	Over-BASE Levy As Submitted on Budget	(II-D)	120,510.55
E.	Adopted Budget	(II-E)	633,319.75

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	531,775.63
H.	Maximum Budget Limit	(II-H)	675,799.98
I.	Highest Budget Without a Vote	(II-I)	652,286.18
J.	Highest Budget	(II-J)	675,799.98
K.	Highest Voted Amount	(II-K)	23,513.80
L.	Amount Approved on Ballot by Voters	(II-L)	8,282.00
M.	Adopted Budget	(II-M)	660,568.18

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		60,042.52
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		60,042.52

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		660,568.18
	1. BASE Budget Limit	(V-A1)	531,775.63	
	2. Over-BASE Budget	(V-A2)	128,792.55	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		251,634.09
	1. Direct State Aid Paid By State	(V-B1)	251,634.09	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		63,932.70
D.	At Risk Student	(V-D)		713.93
E.	Indian Education For All	(V-E)		1,395.35
F.	American Indian Achievement Gap	(V-F)		249.00
G.	Data For Achievement	(V-G)		1,335.95
H.	Special Education Allowable Cost Payment	(V-H)		8,998.00
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		65,629.22
	1. Actual Non-Levy Revenue	(V-J1)	5,905.37	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	59,723.85	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		137,887.39
	1. State - Guaranteed Tax Base Aid	(V-L1)	42,132.37	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	95,755.02	
M.	**Subtotal of BASE Budget Revenue	(V-M)		531,775.63

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		128,792.55
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		128,792.55

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		11.68
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		15.71
	1. District Property Tax Levy Mills	(V-U1)	15.71	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		27.39

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
16 Gallatin
0367 LaMotte Elem

Submit ID: 0367-32080208

01 General Fund

Adopted Budget	0001	660,568.18

Budget Uses

Expenditure Budget	0002	660,568.18
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	251,634.09
Quality Educator	3111	63,932.70
At Risk Student	3112	713.93
Indian Education For All	3113	1,395.35
American Indian Achievement Gap	3114	249.00
State Special Education Allowable Cost Payment to Districts	3115	8,998.00
Data For Achievement	3116	1,335.95
State - Guaranteed Tax Base Aid	3120	42,132.37

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	5,905.37
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	59,723.85
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	95,755.02		
Over-BASE Levy	1110(c)	128,792.55		
District Tax Levy			1110	224,547.57
Total Estimated Revenues to Fund Adopted Budget			0004	660,568.18
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	12,500.00

Budget Uses

Expenditure Budget	0002	12,500.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	3,617.88
Contingency	0006	361.79
Over-Schedule	0011	8,520.33
Fund Balance for Budget	TFS48	2,864.04
Operating Reserve	0961	2,500.00
Unreserved Fund Balance Reappropriated	0970	364.04

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	994.91
State - On-Schedule Transportation Reimbursement	3210	2,984.76
District Tax Levy	1110	8,156.29
District Mills	999	0.99
Total Estimated Revenues to Fund Adopted Budget	0004	12,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	22,978.50

Budget Uses

Expenditure Budget	0002	22,978.50
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	17,752.14
Unreserved Fund Balance Reappropriated	0970	17,752.14

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	5,226.36
District Mills	999	0.64
Total Estimated Revenues to Fund Adopted Budget	0004	22,978.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	113,500.00

Budget Uses

Expenditure Budget	0002	113,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	55,814.86
Operating Reserve	0961	22,700.00
Unreserved Fund Balance Reappropriated	0970	33,114.86

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	80,385.14
Total Estimated Revenues to Fund Adopted Budget	0004	113,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	22,710.65

Budget Uses

Expenditure Budget	0002	22,710.65
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	7,254.25
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,254.25
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	456.40
District Tax Levy	1110	15,000.00
District Mills	999	1.83
Total Estimated Revenues to Fund Adopted Budget	0004	22,710.65
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	22,821.70

Budget Uses

Expenditure Budget	0002	22,821.70
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	22,821.70
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	22,821.70

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	22,821.70
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
16 Gallatin

0367 LaMotte Elem

Submit ID: 0367-32080208

50 Debt Service Fund
SD43

Taxable Value		8,197,788.00
Adopted Budget	0001	123,950.00

Budget Uses

Expenditure Budget	0002	123,950.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	-7,045.19
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	123,950.00
Jurisdiction Mills	999	15.12
Total Estimated Revenues to Fund Adopted Budget	0004	123,950.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
Elementary Bond	02/10/2022	06/30/2042	1,800,000.00	1,540,000.00	75,000.00	48,450.00	500.00
Total Bond Requirements							123,950.00
Total Debt Service Requirements						0002	123,950.00

Budget Report
FY 2026

16 Gallatin

0367 LaMotte Elem

Submit ID: 0367-32080208

61 Building Reserve Fund

Adopted Budget		0001	129,441.70

Budget Uses

Expenditure Budget		0002	129,441.70
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	82,656.70
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	82,656.70
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	37,123.72
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	9,661.28	
District Tax Levy		1110	9,661.28
District Mills		999	1.18
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.18
Total Estimated Revenues to Fund Adopted Budget		0004	129,441.70

Budget Report
FY 2026

56 Yellowstone

0970 Laurel Elem

Submit ID: 0970-64691992

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 1,240	N/A	61,770,583

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 56 Yellowstone	1,218	N/A	60,700,891
Non-located - 05 Carbon	22	N/A	1,069,692

The final budget is approved as set forth in this document.

Certification

District Clerk: Julie Jones

(Signature) (Date)

Chairperson, School Trustees: Christopher Lorash

(Signature) (Date)

County Superintendent: Henry Peters

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

56 Yellowstone

0970 Laurel Elem

Submit ID: 0970-64691992

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	9,621,263.92	963,549.15	10%	10.01%	2,164.04	6,805,312.59	2,813,787.29	45.56
10 Transportation	784,969.00	156,993.80	20%	20.00%	10,331.56	216,947.92	557,689.52	9.03
11 Bus Depreciation Reserve	482,430.67	353,560.00	N/A	73.29%	370,624.78	0.00	111,805.89	1.81
13 Tuition	736,977.00		N/A		0.00	0.00	736,977.00	11.93
14 Retirement	1,335,000.00	267,000.00	20%	20.00%	98,235.45	1,236,764.55		
17 Adult Education	80,971.05	0.00	35%	0.00%	80,971.05	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	126,604.80	0.00	N/A	0.00%	79,568.70	7,036.10	40,000.00	0.65
29 Flexibility	4,333.81	0.00	N/A	0.00%	4,333.81	0.00	0.00	0.00
61 Building Reserve	1,074,828.62	0.00	N/A	0.00%	887,858.62	28,420.00	158,550.00	2.57
Total of All Funds	14,247,378.87	1,741,102.95			1,534,088.01	8,294,481.16	4,418,809.70	71.55

50 Debt Service Tax Jurisdiction								
7-70	4,716,050.00	0.00	20-9-438	0.00%	0.00	0.00	4,716,050.00	76.35

Budget Report
FY 2026

56 Yellowstone

0970 Laurel Elem

Submit ID: 0970-64691992

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	LAUREL K-6	951 *
M1	LAUREL 7-8	289 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	3,905,613.33
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	732,222.35
D.	At Risk Student	(I-D)	37,059.86
E.	Indian Education For All	(I-E)	31,458.80
F.	American Indian Achievement Gap	(I-F)	12,201.00
G.	Data For Achievement	(I-G)	30,119.60
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	260,883.48
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	72,666.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	1,278
B.	BASE Budget Limit	(II-B)	7,844,757.60
C.	Maximum Budget Limit	(II-C)	9,743,522.05
D.	Over-BASE Levy As Submitted on Budget	(II-D)	1,421,163.74
E.	Adopted Budget	(II-E)	9,265,921.34

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	8,198,210.48
H.	Maximum Budget Limit	(II-H)	10,219,404.31
I.	Highest Budget Without a Vote	(II-I)	9,621,263.92
J.	Highest Budget	(II-J)	10,219,404.31
K.	Highest Voted Amount	(II-K)	598,140.39
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	9,621,263.92

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			962,126.39
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			1,422.76
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	1,422.76		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			2,164.04
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	1,889.70		
	2. Remaining Fund Balance Available (970b)	(III-D2)	274.34		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			965,713.19

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)			9,621,263.92
	1. BASE Budget Limit	(V-A1)	8,198,210.48		
	2. Over-BASE Budget	(V-A2)	1,423,053.44		

Funding The BASE Budget:

B.	Direct State Aid	(V-B)			3,905,613.33
	1. Direct State Aid Paid By State	(V-B1)	3,905,613.33		
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00		
C.	Quality Educator	(V-C)			732,222.35
D.	At Risk Student	(V-D)			37,059.86
E.	Indian Education For All	(V-E)			31,458.80
F.	American Indian Achievement Gap	(V-F)			12,201.00
G.	Data For Achievement	(V-G)			30,119.60
H.	Special Education Allowable Cost Payment	(V-H)			260,883.48
I.	Remaining Fund Balance Available	(V-I)			274.34
J.	Non-Levy Revenue and Funding Sources	(V-J)			104,816.35
	1. Actual Non-Levy Revenue	(V-J1)	60,213.35		
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00		
	3. TIF Applied To BASE Budget	(V-J3)	0.00		
	4. Tuition	(V-J4)	44,603.00		
K.	Other Non-Levy Revenue and Funding Sources	(V-K)			0.00
L.	BASE Levy Requirements	(V-L)			3,083,561.37
	1. State - Guaranteed Tax Base Aid	(V-L1)	1,690,937.82		
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	1,392,623.55		
M.	**Subtotal of BASE Budget Revenue	(V-M)			8,198,210.48

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)			0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)			1,889.70
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	1,889.70		
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00		

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		1,421,163.74
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,423,053.44

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		22.55
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		23.01
	1. District Property Tax Levy Mills	(V-U1)	23.01	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		45.56

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

56 Yellowstone

0970 Laurel Elem

Submit ID: 0970-64691992

01 General Fund

Adopted Budget	0001	9,621,263.92

Budget Uses

Expenditure Budget	0002	9,621,263.92
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	2,164.04
Direct State Aid	3110	3,905,613.33
Quality Educator	3111	732,222.35
At Risk Student	3112	37,059.86
Indian Education For All	3113	31,458.80
American Indian Achievement Gap	3114	12,201.00
State Special Education Allowable Cost Payment to Districts	3115	260,883.48
Data For Achievement	3116	30,119.60
State - Guaranteed Tax Base Aid	3120	1,690,937.82

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	47,748.17
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	12,465.18
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	44,603.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	1,392,623.55		
Over-BASE Levy	1110(c)	1,421,163.74		
District Tax Levy			1110	2,813,787.29
Total Estimated Revenues to Fund Adopted Budget			0004	9,621,263.92
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	784,969.00

Budget Uses

Expenditure Budget	0002	784,969.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	188,589.00
Contingency	0006	18,858.90
Over-Schedule	0011	577,521.10
Fund Balance for Budget	TFS48	167,325.36
Operating Reserve	0961	156,993.80
Unreserved Fund Balance Reappropriated	0970	10,331.56

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	9,500.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	51,861.98
State - On-Schedule Transportation Reimbursement	3210	155,585.94
District Tax Levy	1110	557,689.52
District Mills	999	9.03
Total Estimated Revenues to Fund Adopted Budget	0004	784,969.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	482,430.67

Budget Uses

Expenditure Budget	0002	482,430.67
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	724,184.78
Operating Reserve	0961	353,560.00
Unreserved Fund Balance Reappropriated	0970	370,624.78
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	111,805.89
District Mills	999	1.81
Total Estimated Revenues to Fund Adopted Budget	0004	482,430.67

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Bus #23	2025	133,724.00	0.00	26,744.80	13,372.40
Bus #24	2025	110,510.00	0.00	22,102.00	11,051.00
Expedition Class E (3)	2025	49,388.00	0.00	9,877.60	4,938.80
Expedition Class E (1)	2024	36,722.00	7,344.40	7,344.40	3,672.20
Expedition Class E (2)	2024	47,615.00	9,523.00	9,523.00	4,761.50
Ford Transit	2024	41,157.00	8,231.40	8,231.40	4,115.70
2018 MCI	2023	257,455.00	102,982.00	51,491.00	25,745.00
Bus #20	2023	86,625.00	34,650.00	17,325.00	8,662.50
Bus #21	2022	78,362.00	47,017.20	15,672.40	7,836.20
Bus #22	2022	98,683.00	59,209.80	19,736.60	9,868.30
BUS #19	2020	93,952.32	93,952.30	18,790.46	9,395.23
BUS #18 2019 International	2019	83,870.63	100,644.78	16,774.13	8,387.06
Bus #17 2018 Bluebird	2018	132,275.00	198,412.50	N/A	NA
Bus #16 2017 Bluebird	2016	92,333.33	138,500.00	N/A	NA
Bus #14 2015 Bluebird	2015	64,500.00	96,750.00	N/A	NA
Bus #15 2016 Bluebird	2015	87,200.00	130,800.00	N/A	NA
IRON HORSE 2008 MCI COACH	2015	185,456.00	278,184.00	N/A	NA
BUS #11	2013	83,500.00	125,250.00	N/A	NA
TRAIN	2012	104,066.89	156,100.34	N/A	NA
BUS #10	2010	63,405.34	95,108.01	N/A	NA
BUS #9	2010	76,882.00	115,323.00	N/A	NA
Bus #8	2009	75,993.00	113,989.50	N/A	NA
Bus #7	2008	76,960.00	115,440.00	N/A	NA
BUS #6	2006	70,134.00	105,201.00	N/A	NA
BUS 5	2005	63,015.00	94,522.50	N/A	NA
Bus #4	2004	61,692.00	92,538.00	N/A	NA
Total					111,805.89

13 Tuition Fund

Adopted Budget	0001	736,977.00

Budget Uses

Expenditure Budget	0002	736,977.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	736,977.00
District Mills	999	11.93
Total Estimated Revenues to Fund Adopted Budget	0004	736,977.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	1,335,000.00

Budget Uses

Expenditure Budget	0002	1,335,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	365,235.45
Operating Reserve	0961	267,000.00
Unreserved Fund Balance Reappropriated	0970	98,235.45

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	1,236,764.55
Total Estimated Revenues to Fund Adopted Budget	0004	1,335,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	80,971.05

Budget Uses

Expenditure Budget	0002	80,971.05
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	80,971.05
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	80,971.05

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	80,971.05
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	126,604.80

Budget Uses

Expenditure Budget	0002	126,604.80
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	79,568.70
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	79,568.70
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	7,036.10
District Tax Levy	1110	40,000.00
District Mills	999	0.65
Total Estimated Revenues to Fund Adopted Budget	0004	126,604.80
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	4,333.81

Budget Uses

Expenditure Budget	0002	4,333.81
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,333.81
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,333.81

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,333.81
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

56 Yellowstone

0970 Laurel Elem

Submit ID: 0970-64691992

50 Debt Service Fund

7-70

Taxable Value		61,770,583.00
Adopted Budget	0001	4,716,050.00

Budget Uses

Expenditure Budget	0002	4,716,050.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	-148,233.19
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	4,716,050.00
Jurisdiction Mills	999	76.35
Total Estimated Revenues to Fund Adopted Budget	0004	4,716,050.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
Elementary Bond	08/15/2023	06/30/2043	57,000,000.00	53,145,000.00	1,960,000.00	2,755,250.00	800.00
Total Bond Requirements							4,716,050.00
Total Debt Service Requirements						0002	4,716,050.00

Budget Report
FY 2026

56 Yellowstone

0970 Laurel Elem

Submit ID: 0970-64691992

61 Building Reserve Fund

Adopted Budget		0001	1,074,828.62

Budget Uses

Expenditure Budget		0002	1,074,828.62
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	887,858.62
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	887,858.62
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	28,420.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	158,550.00	
District Tax Levy		1110	158,550.00
District Mills		999	2.57
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.57
Total Estimated Revenues to Fund Adopted Budget		0004	1,074,828.62

Budget Report
FY 2026

56 Yellowstone

0971 Laurel H S

Submit ID: 0971-61047344

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	615	60,700,891

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Julie Jones

(Signature) (Date)

Chairperson, School Trustees: Christopher Lorash

(Signature) (Date)

County Superintendent: Henry Peters

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

56 Yellowstone

0971 Laurel H S

Submit ID: 0971-61047344

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	5,688,408.66	569,651.96	10%	10.01%	28,796.85	4,184,586.95	1,475,024.86	24.29
10 Transportation	404,878.00	70,527.34	20%	17.42%	0.00	68,443.52	336,434.48	5.54
11 Bus Depreciation Reserve	513,002.89	0.00	N/A	0.00%	458,370.34	0.00	54,632.55	0.90
13 Tuition	155,289.00		N/A		6,680.95	0.00	148,608.05	2.45
14 Retirement	765,594.00	153,118.80	20%	20.00%	41,492.57	724,101.43		
17 Adult Education	84,319.40	0.00	35%	0.00%	84,319.40	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	37,799.22	0.00	N/A	0.00%	13,618.82	4,180.40	20,000.00	0.33
29 Flexibility	5,855.98	0.00	N/A	0.00%	5,855.98	0.00	0.00	0.00
61 Building Reserve	408,755.68	0.00	N/A	0.00%	296,190.68	26,945.00	85,620.00	1.41
Total of All Funds	8,063,902.83	793,298.10			935,325.59	5,008,257.30	2,120,319.94	34.92

50 Debt Service **Tax Jurisdiction**								
High School 2004	341,500.00	0.00	20-9-438	0.00%	6,789.36	0.00	334,710.64	5.51

Budget Report
FY 2026

56 Yellowstone

0971 Laurel H S

Submit ID: 0971-61047344

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 LAUREL HS 9-12 615 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	2,407,074.21
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	336,460.02
D.	At Risk Student	(I-D)	10,176.82
E.	Indian Education For All	(I-E)	15,602.55
F.	American Indian Achievement Gap	(I-F)	5,229.00
G.	Data For Achievement	(I-G)	14,938.35
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	128,914.83
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	86,965.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	631
B.	BASE Budget Limit	(II-B)	4,708,011.12
C.	Maximum Budget Limit	(II-C)	5,863,469.97
D.	Over-BASE Levy As Submitted on Budget	(II-D)	816,490.24
E.	Adopted Budget	(II-E)	5,524,501.36

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	4,870,850.30
H.	Maximum Budget Limit	(II-H)	6,078,211.57
I.	Highest Budget Without a Vote	(II-I)	5,688,408.66
J.	Highest Budget	(II-J)	6,078,211.57
K.	Highest Voted Amount	(II-K)	389,802.91
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	5,688,408.66

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		568,840.87
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		811.09
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	811.09	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		28,796.85
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	1,068.12	
	2. Remaining Fund Balance Available (970b)	(III-D2)	27,728.73	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		598,448.81

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		5,688,408.66
	1. BASE Budget Limit	(V-A1)	4,870,850.30	
	2. Over-BASE Budget	(V-A2)	817,558.36	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		2,407,074.21
	1. Direct State Aid Paid By State	(V-B1)	2,407,074.21	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		336,460.02
D.	At Risk Student	(V-D)		10,176.82
E.	Indian Education For All	(V-E)		15,602.55
F.	American Indian Achievement Gap	(V-F)		5,229.00
G.	Data For Achievement	(V-G)		14,938.35
H.	Special Education Allowable Cost Payment	(V-H)		128,914.83
I.	Remaining Fund Balance Available	(V-I)		27,728.73
J.	Non-Levy Revenue and Funding Sources	(V-J)		145,212.32
	1. Actual Non-Levy Revenue	(V-J1)	20,908.05	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	124,304.27	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,779,513.47
	1. State - Guaranteed Tax Base Aid	(V-L1)	1,120,978.85	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	658,534.62	
M.	**Subtotal of BASE Budget Revenue	(V-M)		4,870,850.30

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		1,068.12
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	1,068.12	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		816,490.24
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		817,558.36

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		10.84
U.	Over-BASE Mills	(V-U)		13.45
	1. District Property Tax Levy Mills	(V-U1)	13.45	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		24.29

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

56 Yellowstone

0971 Laurel H S

Submit ID: 0971-61047344

01 General Fund

Adopted Budget	0001	5,688,408.66

Budget Uses

Expenditure Budget	0002	5,688,408.66
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	28,796.85
Direct State Aid	3110	2,407,074.21
Quality Educator	3111	336,460.02
At Risk Student	3112	10,176.82
Indian Education For All	3113	15,602.55
American Indian Achievement Gap	3114	5,229.00
State Special Education Allowable Cost Payment to Districts	3115	128,914.83
Data For Achievement	3116	14,938.35
State - Guaranteed Tax Base Aid	3120	1,120,978.85

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	20,908.05
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	124,304.27
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	658,534.62		
Over-BASE Levy	1110(c)	816,490.24		
District Tax Levy			1110	1,475,024.86
Total Estimated Revenues to Fund Adopted Budget			0004	5,688,408.66
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	404,878.00

Budget Uses

Expenditure Budget	0002	404,878.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	56,005.00
Contingency	0006	5,600.50
Over-Schedule	0011	343,272.50
Fund Balance for Budget	TFS48	70,527.34
Operating Reserve	0961	70,527.34
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	6,838.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	15,401.38
State - On-Schedule Transportation Reimbursement	3210	46,204.14
District Tax Levy	1110	336,434.48
District Mills	999	5.54
Total Estimated Revenues to Fund Adopted Budget	0004	404,878.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	513,002.89

Budget Uses

Expenditure Budget	0002	513,002.89
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	458,370.34
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	458,370.34
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	54,632.55
District Mills	999	0.90
Total Estimated Revenues to Fund Adopted Budget	0004	513,002.89

Budget Report
FY 2026

56 Yellowstone

0971 Laurel H S

Submit ID: 0971-61047344

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Bus #23	2025	65,864.00	0.00	13,172.80	6,586.40
Bus #24	2025	54,430.00	0.00	10,886.00	5,443.00
Expedition Class E (3)	2025	24,325.00	0.00	4,865.00	2,432.50
Expedition Class E (1)	2024	18,087.00	3,617.40	3,617.40	1,808.70
Expedition Class E (2)	2024	23,304.00	4,660.80	4,660.80	2,330.40
Ford Transit	2024	20,272.00	4,054.40	4,054.40	2,027.20
2018 MCI	2023	126,806.00	50,722.40	25,361.20	12,680.60
Bus #20	2023	37,125.00	14,850.00	7,425.00	3,712.50
Bus #21	2022	38,596.00	23,157.60	7,719.20	3,859.60
Bus #22	2022	48,605.00	29,163.00	9,721.00	4,860.50
BUS #19 2020 INTERNATIONAL	2020	46,976.17	46,976.15	9,395.23	4,697.62
BUS #18 2019 International	2019	41,935.31	50,322.36	8,387.06	4,193.53
Bus #17 2018 Bluebird	2018	44,091.67	66,137.51	N/A	NA
Bus #16 2017 Bluebird	2016	41,666.67	62,500.01	N/A	NA
Bus #14 2015 Bluebird	2015	64,500.00	96,750.00	N/A	NA
Bus #15 2016 Bluebird	2015	43,600.00	65,400.00	N/A	NA
IRON HORSE 2008 MCI COACH	2015	92,728.00	139,092.00	N/A	NA
BUS #11	2013	41,750.00	62,625.00	N/A	NA
TRAIN	2012	60,000.00	90,000.00	N/A	NA
BUS #10	2010	31,702.66	47,553.99	N/A	NA
BUS #9	2010	38,441.00	57,661.50	N/A	NA
Bus #8	2009	38,508.00	57,762.00	N/A	NA
Bus #7	2008	38,480.00	57,720.00	N/A	NA
BUS #6	2006	36,066.00	54,099.00	N/A	NA
BUS 5	2005	31,508.00	47,262.00	N/A	NA
Bus #4	2004	30,846.00	46,269.00	N/A	NA
Total					54,632.55

13 Tuition Fund

Adopted Budget	0001	155,289.00

Budget Uses

Expenditure Budget	0002	155,289.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,680.95
Unreserved Fund Balance Reappropriated	0970	6,680.95

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	148,608.05
District Mills	999	2.45
Total Estimated Revenues to Fund Adopted Budget	0004	155,289.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	765,594.00

Budget Uses

Expenditure Budget	0002	765,594.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	194,611.37
Operating Reserve	0961	153,118.80
Unreserved Fund Balance Reappropriated	0970	41,492.57

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	724,101.43
Total Estimated Revenues to Fund Adopted Budget	0004	765,594.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

56 Yellowstone

0971 Laurel H S

Submit ID: 0971-61047344

17 Adult Education Fund

Adopted Budget	0001	84,319.40

Budget Uses

Expenditure Budget	0002	84,319.40
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	84,319.40
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	84,319.40

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	84,319.40
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	37,799.22

Budget Uses

Expenditure Budget	0002	37,799.22
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	13,618.82
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	13,618.82
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	4,180.40
District Tax Levy	1110	20,000.00
District Mills	999	0.33
Total Estimated Revenues to Fund Adopted Budget	0004	37,799.22
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	5,855.98

Budget Uses

Expenditure Budget	0002	5,855.98
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,855.98
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,855.98

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,855.98
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

56 Yellowstone

0971 Laurel H S

Submit ID: 0971-61047344

50 Debt Service Fund

High School 2004

Taxable Value		60,700,891.00
Adopted Budget	0001	341,500.00

Budget Uses

Expenditure Budget	0002	341,500.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	6,789.36
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,789.36
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	334,710.64
Jurisdiction Mills	999	5.51
Total Estimated Revenues to Fund Adopted Budget	0004	341,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
High School Refunding Bond	12/04/2019	06/30/2027	2,310,000.00	525,000.00	315,000.00	19,200.00	800.00
Total Bond Requirements							335,000.00

SIDs

Issue Type		Amount
High School		6,500.00
Total SID Requirements		6,500.00
Total Debt Service Requirements	0002	341,500.00

Budget Report
FY 2026

56 Yellowstone

0971 Laurel H S

Submit ID: 0971-61047344

61 Building Reserve Fund

Adopted Budget		0001	408,755.68

Budget Uses

Expenditure Budget		0002	408,755.68
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	296,190.68
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	296,190.68
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	26,945.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	85,620.00	
District Tax Levy		1110	85,620.00
District Mills		999	1.41
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.41
Total Estimated Revenues to Fund Adopted Budget		0004	408,755.68

Budget Report
FY 2026

19 Golden Valley

0411 Lavina K-12 Schools

Submit ID: 0411-69950600

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 55	25	3,545,806

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Charly Tatom

(Signature) (Date)

Chairperson, School Trustees: Dan Peters

(Signature) (Date)

County Superintendent: Marie Baird

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

19 Golden Valley

0411 Lavina K-12 Schools

Submit ID: 0411-69950600

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,213,694.96	73,519.00	10%	6.06%	0.00	940,199.70	273,495.26	77.13
10 Transportation	200,000.00	40,000.00	20%	20.00%	76,822.54	50,385.72	72,791.74	20.53
11 Bus Depreciation Reserve	273,147.37	0.00	N/A	0.00%	160,543.18	0.00	112,604.19	31.76
13 Tuition	73,789.25		N/A		20,409.44	0.00	53,379.81	15.05
14 Retirement	180,000.00	36,000.00	20%	20.00%	42,371.40	137,628.60		
17 Adult Education	5,000.00	1,750.00	35%	35.00%	2,384.37	199.64	2,415.99	0.68
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	3,060.97	0.00	N/A	0.00%	2,117.00	943.97	0.00	0.00
29 Flexibility	39.76	0.00	N/A	0.00%	38.76	1.00	0.00	0.00
61 Building Reserve	227,051.00	0.00	N/A	0.00%	138,196.00	71,084.00	17,771.00	5.01
Total of All Funds	2,175,783.31	151,269.00			442,882.69	1,200,442.63	532,457.99	150.16

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

19 Golden Valley

0411 Lavina K-12 Schools

Submit ID: 0411-69950600

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	LAVINA K-6	42 *
M1	LAVINA 7-8	13 *
H1	LAVINA HS 9-12	25

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	507,396.76
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	112,869.59
D.	At Risk Student	(I-D)	3,792.40
E.	Indian Education For All	(I-E)	450.94
F.	American Indian Achievement Gap	(I-F)	249.00
G.	Data For Achievement	(I-G)	1,943.20
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	16,318.17
I.	State Special Education Related-Services Payment To Coop	(I-I)	4,035.22
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	5,475.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	11,117.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	77
B.	BASE Budget Limit	(II-B)	942,925.10
C.	Maximum Budget Limit	(II-C)	1,174,264.49
D.	Over-BASE Levy As Submitted on Budget	(II-D)	161,837.66
E.	Adopted Budget	(II-E)	1,104,762.76

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,051,857.30
H.	Maximum Budget Limit	(II-H)	1,286,004.15
I.	Highest Budget Without a Vote	(II-I)	1,213,694.96
J.	Highest Budget	(II-J)	1,286,004.15
K.	Highest Voted Amount	(II-K)	72,309.19
L.	Amount Approved on Ballot by Voters	(II-L)	15,000.00
M.	Adopted Budget	(II-M)	1,213,694.96

Budget Report
FY 2026

19 Golden Valley

0411 Lavina K-12 Schools

Submit ID: 0411-69950600

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			73,519.00
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			73,519.00

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	11,413.68	4,904.49	16,318.17
B.	Special Education RSBG to Coop	2,671.97	1,363.25	4,035.22
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	5,634.26	2,507.10	8,141.36

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	182,198.00	364,401.00	546,599.00
F.	100% Of Per Student Entitlement	380,741.80	207,775.00	588,516.80
		562,939.80	572,176.00	1,135,115.80
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	198,717.75	201,978.13	400,695.88
H.	Special Education in BASE@40%	5,634.26	2,507.10	8,141.36
I.	Subsidized BASE Amount	204,352.01	204,485.23	408,837.24
J.	Subsidized BASE Ratio	50%	50%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,213,694.96
	1. BASE Budget Limit	(V-A1)	1,051,857.30	
	2. Over-BASE Budget	(V-A2)	161,837.66	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		507,396.76
	1. Direct State Aid Paid By State	(V-B1)	507,396.76	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		112,869.59
D.	At Risk Student	(V-D)		3,792.40
E.	Indian Education For All	(V-E)		450.94
F.	American Indian Achievement Gap	(V-F)		249.00
G.	Data For Achievement	(V-G)		1,943.20

H.	Special Education Allowable Cost Payment	(V-H)		16,318.17
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		21,788.72
	1. Actual Non-Levy Revenue	(V-J1)	5,387.00	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	16,401.72	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		387,048.52
	1. State - Guaranteed Tax Base Aid	(V-L1)	275,390.92	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	111,657.60	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,051,857.30

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		161,837.66
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		161,837.66

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		20.05
T.	BASE Mills - High School	(V-T)		11.44
U.	Over-BASE Mills	(V-U)		45.64
	1. District Property Tax Levy Mills	(V-U1)	45.64	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		77.13

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

19 Golden Valley

0411 Lavina K-12 Schools

Submit ID: 0411-69950600

01 General Fund

Adopted Budget	0001	1,213,694.96

Budget Uses

Expenditure Budget	0002	1,213,694.96
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	507,396.76
Quality Educator	3111	112,869.59
At Risk Student	3112	3,792.40
Indian Education For All	3113	450.94
American Indian Achievement Gap	3114	249.00
State Special Education Allowable Cost Payment to Districts	3115	16,318.17
Data For Achievement	3116	1,943.20
State - Guaranteed Tax Base Aid	3120	275,390.92

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	5,151.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	236.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	16,401.72
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	111,657.60		
Over-BASE Levy	1110(c)	161,837.66		
District Tax Levy			1110	273,495.26
Total Estimated Revenues to Fund Adopted Budget			0004	1,213,694.96
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	200,000.00

Budget Uses

Expenditure Budget	0002	200,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	50,385.72
Contingency	0006	0.00
Over-Schedule	0011	149,614.28
Fund Balance for Budget	TFS48	116,822.54
Operating Reserve	0961	40,000.00
Unreserved Fund Balance Reappropriated	0970	76,822.54

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	12,596.43
State - On-Schedule Transportation Reimbursement	3210	37,789.29
District Tax Levy	1110	72,791.74
District Mills	999	20.53
Total Estimated Revenues to Fund Adopted Budget	0004	200,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

19 Golden Valley

0411 Lavina K-12 Schools

Submit ID: 0411-69950600

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	273,147.37

Budget Uses

Expenditure Budget	0002	273,147.37
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	160,543.18
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	160,543.18
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	112,604.19
District Mills	999	31.76
Total Estimated Revenues to Fund Adopted Budget	0004	273,147.37

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2023 FORD EXPEDITION	2024	44,000.00	8,800.00	8,800.00	8,800.00
2024 BLUE BIRD	2024	151,250.00	30,250.00	30,250.00	30,250.00
2021 FORD EXPEDITION	2023	52,000.00	20,800.00	10,400.00	10,400.00
2023 IC INTERNATIONAL	2023	103,720.97	41,488.38	20,744.19	20,744.19
2022 BLUEBIRD	2021	158,250.00	126,600.00	31,650.00	31,650.00
2008 Ford E350 Aerotech	2019	14,800.00	17,760.00	2,960.00	2,960.00
2018 Chevy Silverado 1500 Pickup	2019	31,925.00	38,310.00	6,385.00	0.00
2018 BLUEBIRD	2018	78,000.00	109,200.00	15,600.00	7,800.00
2011 BLUEBIRD	2011	90,000.00	135,000.00	N/A	NA
Total					112,604.19

13 Tuition Fund

Adopted Budget	0001	73,789.25

Budget Uses

Expenditure Budget	0002	73,789.25
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	20,409.44
Unreserved Fund Balance Reappropriated	0970	20,409.44

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	53,379.81
District Mills	999	15.05
Total Estimated Revenues to Fund Adopted Budget	0004	73,789.25
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	180,000.00

Budget Uses

Expenditure Budget	0002	180,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	78,371.40
Operating Reserve	0961	36,000.00
Unreserved Fund Balance Reappropriated	0970	42,371.40

Estimated Funding Sources

Interest Earnings	1510	1,251.45
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	136,377.15
Total Estimated Revenues to Fund Adopted Budget	0004	180,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	5,000.00

Budget Uses

Expenditure Budget	0002	5,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,134.37
Operating Reserve	0961	1,750.00
Unreserved Fund Balance Reappropriated	0970	2,384.37

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	100.00
Interest Earnings	1510	99.64
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,415.99
District Mills	999	0.68
Total Estimated Revenues to Fund Adopted Budget	0004	5,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	3,060.97

Budget Uses

Expenditure Budget	0002	3,060.97
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,117.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,117.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	41.22
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	902.75
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,060.97
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	39.76

Budget Uses

Expenditure Budget	0002	39.76
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	38.76
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	38.76

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	39.76
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

19 Golden Valley

0411 Lavina K-12 Schools

Submit ID: 0411-69950600

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

19 Golden Valley

0411 Lavina K-12 Schools

Submit ID: 0411-69950600

61 Building Reserve Fund

Adopted Budget		0001	227,051.00

Budget Uses

Expenditure Budget		0002	227,051.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	138,196.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	138,196.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	71,084.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	17,771.00	
District Tax Levy		1110	17,771.00
District Mills		999	5.01
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	5.01
Total Estimated Revenues to Fund Adopted Budget		0004	227,051.00

Budget Report
FY 2026

14 Fergus

0258 Lewistown Elem

Submit ID: 0258-98618077

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 876	N/A	16,259,233

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Rebekah Rhoades

(Signature) (Date)

Chairperson, School Trustees: Kris Birdwell

(Signature) (Date)

County Superintendent: Rhonda Long

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

14 Fergus

0258 Lewistown Elem

Submit ID: 0258-98618077

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	7,529,033.50	720,785.57	10%	9.57%	0.00	5,829,071.44	1,699,962.06	104.56
10 Transportation	610,000.00	122,000.00	20%	20.00%	96,136.24	178,133.72	335,730.04	20.65
11 Bus Depreciation Reserve	709,990.58	0.00	N/A	0.00%	543,909.19	10,000.00	156,081.39	9.60
13 Tuition	338,073.07		N/A		3,411.30	0.00	334,661.77	20.58
14 Retirement	1,020,000.00	204,000.00	20%	20.00%	14,621.86	1,005,378.14		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	225,208.30	0.00	N/A	0.00%	155,946.43	7,764.24	61,497.63	3.78
29 Flexibility	211,118.67	0.00	N/A	0.00%	178,659.74	32,458.93	0.00	0.00
61 Building Reserve	1,675,190.65	0.00	N/A	0.00%	1,418,920.65	129,616.00	126,654.00	7.79
Total of All Funds	12,318,614.77	1,046,785.57			2,411,605.41	7,192,422.47	2,714,586.89	166.96

50 Debt Service **Tax Jurisdiction**								
EL2009S	1,525,050.00	0.00	20-9-438	0.00%	272,527.32	7,500.00	1,245,022.68	76.57

Budget Report
FY 2026

14 Fergus

0258 Lewistown Elem

Submit ID: 0258-98618077

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	LEWISTOWN K-6	675 *
M1	LEWISTOWN 7-8	201 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	2,786,955.15
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	531,693.08
D.	At Risk Student	(I-D)	32,180.22
E.	Indian Education For All	(I-E)	22,224.12
F.	American Indian Achievement Gap	(I-F)	6,474.00
G.	Data For Achievement	(I-G)	21,278.04
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	367,027.94
I.	State Special Education Related-Services Payment To Coop	(I-I)	45,423.49
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	82,273.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	898
B.	BASE Budget Limit	(II-B)	5,866,068.23
C.	Maximum Budget Limit	(II-C)	7,376,832.20
D.	Over-BASE Levy As Submitted on Budget	(II-D)	1,395,336.33
E.	Adopted Budget	(II-E)	7,261,404.56

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	6,133,697.17
H.	Maximum Budget Limit	(II-H)	7,634,230.33
I.	Highest Budget Without a Vote	(II-I)	7,529,033.50
J.	Highest Budget	(II-J)	7,634,230.33
K.	Highest Voted Amount	(II-K)	105,196.83
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	7,529,033.50

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		720,785.57
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		720,785.57

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		7,529,033.50
1.	BASE Budget Limit	(V-A1)	6,133,697.17	
2.	Over-BASE Budget	(V-A2)	1,395,336.33	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		2,786,955.15
1.	Direct State Aid Paid By State	(V-B1)	2,786,955.15	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		531,693.08
D.	At Risk Student	(V-D)		32,180.22
E.	Indian Education For All	(V-E)		22,224.12
F.	American Indian Achievement Gap	(V-F)		6,474.00
G.	Data For Achievement	(V-G)		21,278.04
H.	Special Education Allowable Cost Payment	(V-H)		367,027.94
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		103,141.49
1.	Actual Non-Levy Revenue	(V-J1)	20,917.31	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	82,224.18	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		2,262,723.13
1.	State - Guaranteed Tax Base Aid	(V-L1)	1,958,097.40	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	304,625.73	
M.	**Subtotal of BASE Budget Revenue	(V-M)		6,133,697.17

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		1,395,336.33
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,395,336.33

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		18.74
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		85.82
	1. District Property Tax Levy Mills	(V-U1)	85.82	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		104.56

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

14 Fergus

0258 Lewistown Elem

Submit ID: 0258-98618077

01 General Fund

Adopted Budget	0001	7,529,033.50

Budget Uses

Expenditure Budget	0002	7,529,033.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	2,786,955.15
Quality Educator	3111	531,693.08
At Risk Student	3112	32,180.22
Indian Education For All	3113	22,224.12
American Indian Achievement Gap	3114	6,474.00
State Special Education Allowable Cost Payment to Districts	3115	367,027.94
Data For Achievement	3116	21,278.04
State - Guaranteed Tax Base Aid	3120	1,958,097.40

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	20,917.31
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	82,224.18
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	304,625.73		
Over-BASE Levy	1110(c)	1,395,336.33		
District Tax Levy			1110	1,699,962.06
Total Estimated Revenues to Fund Adopted Budget			0004	7,529,033.50
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	610,000.00

Budget Uses

Expenditure Budget	0002	610,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	158,303.38
Contingency	0006	15,830.34
Over-Schedule	0011	435,866.28
Fund Balance for Budget	TFS48	218,136.24
Operating Reserve	0961	122,000.00
Unreserved Fund Balance Reappropriated	0970	96,136.24

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	4,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	43,533.43
State - On-Schedule Transportation Reimbursement	3210	130,600.29
District Tax Levy	1110	335,730.04
District Mills	999	20.65
Total Estimated Revenues to Fund Adopted Budget	0004	610,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	709,990.58

Budget Uses

Expenditure Budget	0002	709,990.58
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	543,909.19
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	543,909.19
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	10,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	156,081.39
District Mills	999	9.60
Total Estimated Revenues to Fund Adopted Budget	0004	709,990.58

Budget Report
FY 2026

14 Fergus

0258 Lewistown Elem

Submit ID: 0258-98618077

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2026 IC #8011	2025	106,797.85	0.00	21,359.57	0.00
2017 MCI MOTORCOACH #7867	2024	66,184.20	0.00	13,236.84	3,286.84
2024 INTL #9260	2024	120,210.91	0.00	24,042.18	0.00
2015 MCI J4500 #7027	2022	49,030.00	19,612.00	9,806.00	9,806.00
2022 INTL #7235	2022	113,699.96	0.00	22,739.99	0.00
BUS RADIOS AND BASES - DUNNE COMMUNICATIONS	2022	37,797.86	7,559.57	7,559.57	7,559.57
2018 MCI J4500 #8974	2021	58,219.20	23,287.68	11,643.84	0.00
2021 IC #6977	2021	105,278.17	18,688.23	21,055.63	0.00
2021 S (SPECIAL ED) #6975	2021	110,318.92	0.00	22,063.78	8,000.00
2014 MCI MOTOR COACH #6743	2020	59,215.20	47,372.16	11,843.04	11,843.04
2020 IC #1473	2020	98,870.81	19,774.16	19,774.16	0.00
2019 IC #5773	2019	97,770.77	19,554.15	19,554.15	0.00
2014 MC J45 #6602	2018	90,000.00	90,000.00	18,000.00	18,000.00
2017 IC #4154	2017	96,956.82	52,782.72	19,391.36	19,391.36
2016 INTL #0568	2015	81,084.22	64,102.30	16,216.84	16,216.84
2015 CES #3528	2014	56,861.27	47,861.25	11,372.25	11,372.25
2013 BLUEBIRD IC #6001	2013	77,553.07	93,063.66	15,510.61	15,510.61
2012 INTL #1925	2012	88,775.09	106,530.12	17,755.02	17,755.02
2010 INTL #6953	2010	86,699.28	104,039.16	17,339.86	17,339.86
Total					156,081.39

13 Tuition Fund

Adopted Budget	0001	338,073.07

Budget Uses

Expenditure Budget	0002	338,073.07
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,411.30
Unreserved Fund Balance Reappropriated	0970	3,411.30

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	334,661.77
District Mills	999	20.58
Total Estimated Revenues to Fund Adopted Budget	0004	338,073.07
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	1,020,000.00

Budget Uses

Expenditure Budget	0002	1,020,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	218,621.86
Operating Reserve	0961	204,000.00
Unreserved Fund Balance Reappropriated	0970	14,621.86

Estimated Funding Sources

Interest Earnings	1510	3,000.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	1,002,378.14
Total Estimated Revenues to Fund Adopted Budget	0004	1,020,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	225,208.30

Budget Uses

Expenditure Budget	0002	225,208.30
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	155,946.43
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	155,946.43
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	2,500.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	5,264.24
District Tax Levy	1110	61,497.63
District Mills	999	3.78
Total Estimated Revenues to Fund Adopted Budget	0004	225,208.30
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

14 Fergus

0258 Lewistown Elem

Submit ID: 0258-98618077

29 Flexibility Fund

Adopted Budget	0001	211,118.67

Budget Uses

Expenditure Budget	0002	211,118.67
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	178,659.74
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	178,659.74

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	3,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	18,365.00
State - Advanced Opportunity Aid	3770	11,093.93
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	211,118.67
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

14 Fergus

0258 Lewistown Elem

Submit ID: 0258-98618077

50 Debt Service Fund

EL2009S

Taxable Value		16,259,233.00
Adopted Budget	0001	1,525,050.00

Budget Uses

Expenditure Budget	0002	1,525,050.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	272,527.32
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	272,527.32
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	7,500.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,245,022.68
Jurisdiction Mills	999	76.57
Total Estimated Revenues to Fund Adopted Budget	0004	1,525,050.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
Elementary Bond	02/03/2022	06/30/2042	20,400,000.00	17,775,000.00	780,000.00	744,550.00	500.00
Total Bond Requirements							1,525,050.00
Total Debt Service Requirements						0002	1,525,050.00

Budget Report
FY 2026

14 Fergus

0258 Lewistown Elem

Submit ID: 0258-98618077

61 Building Reserve Fund

Adopted Budget		0001	1,675,190.65

Budget Uses

Expenditure Budget		0002	1,675,190.65
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	1,418,920.65
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	1,418,920.65
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	15,000.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	114,616.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	98,000.00	
Building Reserve Permissive Levy	1110(b)	28,654.00	
District Tax Levy		1110	126,654.00
District Mills		999	7.79
Building Reserve Voted Mills		0134	6.03
Building Reserve Permissive Mills		0135	1.76
Total Estimated Revenues to Fund Adopted Budget		0004	1,675,190.65

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/03/2016	980,000.00	10	612	882,000.00	98,000.00	98,000.00
Total						98,000.00

Budget Report
FY 2026

27 Lincoln

Submit ID: 0522-33684534

0522 Libby K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 820	371	18,453,891

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Stacie Morley

(Signature) (Date)

Chairperson, School Trustees: Alida Snow

(Signature) (Date)

County Superintendent: Suzy Rios

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

27 Lincoln

Submit ID: 0522-33684534

0522 Libby K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	9,659,729.60	930,264.60	10%	9.63%	0.00	8,023,613.80	1,636,115.80	88.67
10 Transportation	1,121,000.00	224,200.00	20%	20.00%	95,881.74	470,957.76	554,160.50	30.03
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	357,118.00		N/A		5,354.08	500.00	351,263.92	19.03
14 Retirement	1,360,000.00	272,000.00	20%	20.00%	99,644.02	1,260,355.98		
17 Adult Education	23,000.00	1,355.83	35%	5.89%	0.00	200.00	22,800.00	1.24
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	100,000.00	234,815.98	N/A	234.82%	82,477.87	17,522.13	0.00	0.00
29 Flexibility	172,929.00	0.00	N/A	0.00%	113,144.87	59,784.13	0.00	0.00
61 Building Reserve	233,806.70	0.00	N/A	0.00%	16,036.70	151,843.64	65,926.36	3.57
Total of All Funds	13,027,583.30	1,662,636.41			412,539.28	9,984,777.44	2,630,266.58	142.54

50 Debt Service Tax Jurisdiction								
0522	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

27 Lincoln

Submit ID: 0522-33684534

0522 Libby K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	LIBBY K-6	631 *
M1	LIBBY 7-8	189 *
H1	LIBBY HS 9-12	371
H2	CNTRL CHARTER 9-12	0

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	4,304,653.58
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	637,057.20
D.	At Risk Student	(I-D)	61,544.33
E.	Indian Education For All	(I-E)	30,215.67
F.	American Indian Achievement Gap	(I-F)	11,703.00
G.	Data For Achievement	(I-G)	28,929.39
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	189,776.00
I.	State Special Education Related-Services Payment To Coop	(I-I)	63,254.80
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	67,632.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	65,535.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	1,198
B.	BASE Budget Limit	(II-B)	7,947,400.79
C.	Maximum Budget Limit	(II-C)	9,899,332.59
D.	Over-BASE Levy As Submitted on Budget	(II-D)	895,213.69
E.	Adopted Budget	(II-E)	8,842,614.48

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	8,764,515.91
H.	Maximum Budget Limit	(II-H)	10,934,513.90
I.	Highest Budget Without a Vote	(II-I)	9,659,729.60
J.	Highest Budget	(II-J)	10,934,513.90
K.	Highest Voted Amount	(II-K)	1,274,784.30
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	9,659,729.60

Budget Report
FY 2026
27 Lincoln

Submit ID: 0522-33684534

0522 Libby K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		930,264.60
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		930,264.60

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		**Elementary**	**High School**	**K-12**
A.	Special Education Allowable Costs	129,080.40	60,695.60	189,776.00
B.	Special Education RSBG to Coop	43,024.17	20,230.63	63,254.80
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	68,841.83	32,370.49	101,212.32
Proration of BASE Budget to Elementary and High School Programs:		**Elementary**	**High School**	**K-12**
E.	100% Of Basic Entitlement	227,753.00	728,802.00	956,555.00
F.	100% Of Per Student Entitlement	5,622,253.00	3,051,289.50	8,673,542.50
		5,850,006.00	3,780,091.50	9,630,097.50
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	2,065,052.12	1,334,372.30	3,399,424.42
H.	Special Education in BASE@40%	68,841.83	32,370.49	101,212.32
I.	Subsidized BASE Amount	2,133,893.95	1,366,742.79	3,500,636.74
J.	Subsidized BASE Ratio	61%	39%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		9,659,729.60
1.	BASE Budget Limit	(V-A1)	8,764,515.91	
2.	Over-BASE Budget	(V-A2)	895,213.69	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		4,304,653.58
1.	Direct State Aid Paid By State	(V-B1)	4,304,653.58	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		637,057.20
D.	At Risk Student	(V-D)		61,544.33
E.	Indian Education For All	(V-E)		30,215.67
F.	American Indian Achievement Gap	(V-F)		11,703.00
G.	Data For Achievement	(V-G)		28,929.39

H.	Special Education Allowable Cost Payment	(V-H)		189,776.00
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		76,975.81
	1. Actual Non-Levy Revenue	(V-J1)	76,975.81	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		3,423,660.93
	1. State - Guaranteed Tax Base Aid	(V-L1)	2,682,758.82	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	740,902.11	
M.	**Subtotal of BASE Budget Revenue	(V-M)		8,764,515.91

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		895,213.69
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		895,213.69

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		24.26
T.	BASE Mills - High School	(V-T)		15.90
U.	Over-BASE Mills	(V-U)		48.51
	1. District Property Tax Levy Mills	(V-U1)	48.51	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		88.67

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
27 Lincoln

Submit ID: 0522-33684534

0522 Libby K-12 Schools

01 General Fund

Adopted Budget	0001	9,659,729.60

Budget Uses

Expenditure Budget	0002	9,659,729.60
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	4,304,653.58
Quality Educator	3111	637,057.20
At Risk Student	3112	61,544.33
Indian Education For All	3113	30,215.67
American Indian Achievement Gap	3114	11,703.00
State Special Education Allowable Cost Payment to Districts	3115	189,776.00
Data For Achievement	3116	28,929.39
State - Guaranteed Tax Base Aid	3120	2,682,758.82

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	76,975.81
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	740,902.11		
Over-BASE Levy	1110(c)	895,213.69		
District Tax Levy			1110	1,636,115.80
Total Estimated Revenues to Fund Adopted Budget			0004	9,659,729.60
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	1,121,000.00

Budget Uses

Expenditure Budget	0002	1,121,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	419,057.76
Contingency	0006	41,900.00
Over-Schedule	0011	660,042.24
Fund Balance for Budget	TFS48	320,081.74
Operating Reserve	0961	224,200.00
Unreserved Fund Balance Reappropriated	0970	95,881.74

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	10,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	115,239.44
State - On-Schedule Transportation Reimbursement	3210	345,718.32
District Tax Levy	1110	554,160.50
District Mills	999	30.03
Total Estimated Revenues to Fund Adopted Budget	0004	1,121,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	357,118.00

Budget Uses

Expenditure Budget	0002	357,118.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,354.08
Unreserved Fund Balance Reappropriated	0970	5,354.08

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	500.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	351,263.92
District Mills	999	19.03
Total Estimated Revenues to Fund Adopted Budget	0004	357,118.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	1,360,000.00

Budget Uses

Expenditure Budget	0002	1,360,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	371,644.02
Operating Reserve	0961	272,000.00
Unreserved Fund Balance Reappropriated	0970	99,644.02

Estimated Funding Sources

Interest Earnings	1510	10,000.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	1,250,355.98
Total Estimated Revenues to Fund Adopted Budget	0004	1,360,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	23,000.00

Budget Uses

Expenditure Budget	0002	23,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,355.83
Operating Reserve	0961	1,355.83
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	200.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	22,800.00
District Mills	999	1.24
Total Estimated Revenues to Fund Adopted Budget	0004	23,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	100,000.00

Budget Uses

Expenditure Budget	0002	100,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	317,293.85
Operating Reserve	0961	234,815.98
Unreserved Fund Balance Reappropriated	0970	82,477.87
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	10,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	7,522.13
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	100,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	172,929.00

Budget Uses

Expenditure Budget	0002	172,929.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	113,144.87
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	113,144.87

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	2,000.49
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	57,783.64
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	172,929.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund
0522

Taxable Value		0.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

27 Lincoln

Submit ID: 0522-33684534

0522 Libby K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	233,806.70

Budget Uses

Expenditure Budget		0002	233,806.70
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	16,036.70
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	16,036.70
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	151,843.64
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	65,926.36	
District Tax Levy		1110	65,926.36
District Mills		999	3.57
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.57
Total Estimated Revenues to Fund Adopted Budget		0004	233,806.70

Budget Report
FY 2026

26 Liberty

1224 Liberty Elem

Submit ID: 1224-59897227

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 33	N/A	157,949

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jenine Synness

(Signature) (Date)

Chairperson, School Trustees: David Hofer

(Signature) (Date)

County Superintendent: Kathy Armstrong

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

26 Liberty

1224 Liberty Elem

Submit ID: 1224-59897227

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	259,532.64	25,953.26	10%	10.00%	0.00	246,761.40	12,771.24	80.93
10 Transportation	0.00	0.00	20%	0.00%	0.00	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	60,000.00	12,000.00	20%	20.00%	8,485.35	51,514.65		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	3,556.65	0.00	N/A	0.00%	3,341.93	214.72	0.00	0.00
29 Flexibility	427.02	0.00	N/A	0.00%	427.02	0.00	0.00	0.00
61 Building Reserve	59,934.09	0.00	N/A	0.00%	59,934.09	0.00	0.00	0.00
Total of All Funds	383,450.40	37,953.26			72,188.39	298,490.77	12,771.24	80.93

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

26 Liberty

1224 Liberty Elem

Submit ID: 1224-59897227

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 LIBERTY K-8 33 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	122,922.50
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	16,645.20
D.	At Risk Student	(I-D)	8,647.98
E.	Indian Education For All	(I-E)	837.21
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	801.57
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	2,126.80
I.	State Special Education Related-Services Payment To Coop	(I-I)	708.89
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	4,296.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	38
B.	BASE Budget Limit	(II-B)	258,201.55
C.	Maximum Budget Limit	(II-C)	319,159.26
D.	Over-BASE Levy As Submitted on Budget	(II-D)	9,344.08
E.	Adopted Budget	(II-E)	267,545.63

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	250,188.56
H.	Maximum Budget Limit	(II-H)	306,179.93
I.	Highest Budget Without a Vote	(II-I)	259,532.64
J.	Highest Budget	(II-J)	306,179.93
K.	Highest Voted Amount	(II-K)	46,647.29
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	259,532.64

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		25,953.26
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		25,953.26

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		259,532.64
	1. BASE Budget Limit	(V-A1)	250,188.56	
	2. Over-BASE Budget	(V-A2)	9,344.08	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		122,922.50
	1. Direct State Aid Paid By State	(V-B1)	122,922.50	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		16,645.20
D.	At Risk Student	(V-D)		8,647.98
E.	Indian Education For All	(V-E)		837.21
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		801.57
H.	Special Education Allowable Cost Payment	(V-H)		2,126.80
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,256.22
	1. Actual Non-Levy Revenue	(V-J1)	1,256.22	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		96,951.08
	1. State - Guaranteed Tax Base Aid	(V-L1)	93,523.92	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	3,427.16	
M.	**Subtotal of BASE Budget Revenue	(V-M)		250,188.56

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		9,344.08
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		9,344.08

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		21.77
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		59.16
	1. District Property Tax Levy Mills	(V-U1)	59.16	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		80.93

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
26 Liberty
1224 Liberty Elem

Submit ID: 1224-59897227

01 General Fund

Adopted Budget	0001	259,532.64

Budget Uses

Expenditure Budget	0002	259,532.64
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	122,922.50
Quality Educator	3111	16,645.20
At Risk Student	3112	8,647.98
Indian Education For All	3113	837.21
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	2,126.80
Data For Achievement	3116	801.57
State - Guaranteed Tax Base Aid	3120	93,523.92

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,256.22
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00	
BASE Levy	1110(b)	3,427.16	
Over-BASE Levy	1110(c)	9,344.08	
District Tax Levy		1110	12,771.24
Total Estimated Revenues to Fund Adopted Budget		0004	259,532.64
Estimated Revenues Exceeding Adopted Budget		0004a	0.00

10 Transportation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	60,000.00

Budget Uses

Expenditure Budget	0002	60,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	20,485.35
Operating Reserve	0961	12,000.00
Unreserved Fund Balance Reappropriated	0970	8,485.35

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	51,514.65
Total Estimated Revenues to Fund Adopted Budget	0004	60,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	3,556.65

Budget Uses

Expenditure Budget	0002	3,556.65
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,341.93
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,341.93
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	214.72
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,556.65
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	427.02

Budget Uses

Expenditure Budget	0002	427.02
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	427.02
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	427.02

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	427.02
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
26 Liberty
1224 Liberty Elem

Submit ID: 1224-59897227

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
26 Liberty

1224 Liberty Elem

Submit ID: 1224-59897227

61 Building Reserve Fund

Adopted Budget		0001	59,934.09

Budget Uses

Expenditure Budget		0002	59,934.09
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	59,934.09
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	59,934.09
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	59,934.09

Budget Report
FY 2026

01 Beaverhead

0009 Lima K-12 Schools

Submit ID: 0009-06655530

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 36	* 20	2,507,628

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Darcy Perrenoud

(Signature) (Date)

Chairperson, School Trustees: Kathy Stosich

(Signature) (Date)

County Superintendent: Mike Miller

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

01 Beaverhead

0009 Lima K-12 Schools

Submit ID: 0009-06655530

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,086,721.07	108,672.11	10%	10.00%	53,864.96	740,539.37	292,316.74	116.59
10 Transportation	135,000.00	5,000.00	20%	3.70%	82,424.41	38,197.12	14,378.47	5.73
11 Bus Depreciation Reserve	256,979.04	0.00	N/A	0.00%	220,286.64	0.00	36,692.40	14.63
13 Tuition	3,988.01		N/A		0.00	0.00	3,988.01	1.59
14 Retirement	140,000.00	28,000.00	20%	20.00%	41,148.92	98,851.08		
17 Adult Education	17,000.00	0.00	35%	0.00%	10,662.70	0.00	6,337.30	2.53
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	2,547.88	0.00	N/A	0.00%	1,804.65	743.23	0.00	0.00
29 Flexibility	7,586.53	0.00	N/A	0.00%	69.37	7,517.16	0.00	0.00
61 Building Reserve	128,939.54	0.00	N/A	0.00%	21,694.54	69,796.00	37,449.00	14.94
Total of All Funds	1,778,762.07	141,672.11			431,956.19	955,643.96	391,161.92	156.01

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

01 Beaverhead

0009 Lima K-12 Schools

Submit ID: 0009-06655530

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	LIMA K-6	29 *
M1	LIMA 7-8	7 *
H1	LIMA HS 9-12	20 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	428,831.82
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	80,199.60
D.	At Risk Student	(I-D)	4,097.05
E.	Indian Education For All	(I-E)	1,420.72
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	1,360.24
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	7,507.99
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,290.26
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	3,900.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	11,034.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	63
B.	BASE Budget Limit	(II-B)	845,539.38
C.	Maximum Budget Limit	(II-C)	1,048,747.86
D.	Over-BASE Levy As Submitted on Budget	(II-D)	203,208.48
E.	Adopted Budget	(II-E)	1,048,747.86

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	865,989.14
H.	Maximum Budget Limit	(II-H)	1,074,057.42
I.	Highest Budget Without a Vote	(II-I)	1,086,721.07
J.	Highest Budget	(II-J)	1,094,345.67
K.	Highest Voted Amount	(II-K)	7,624.60
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,086,721.07

Budget Report
FY 2026

01 Beaverhead

0009 Lima K-12 Schools

Submit ID: 0009-06655530

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		108,672.11
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		53,864.96
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	53,864.96	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		162,537.07

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	4,775.33	2,732.66	7,507.99
B.	Special Education RSBG to Coop	1,472.31	817.95	2,290.26
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	2,499.06	1,420.24	3,919.30

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	182,198.00	364,401.00	546,599.00
F.	100% Of Per Student Entitlement	246,511.30	166,245.00	412,756.30
		428,709.30	530,646.00	959,355.30
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	151,334.38	187,318.04	338,652.42
H.	Special Education in BASE@40%	2,499.06	1,420.24	3,919.30
I.	Subsidized BASE Amount	153,833.44	188,738.28	342,571.72
J.	Subsidized BASE Ratio	45%	55%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,086,721.07
1.	BASE Budget Limit	(V-A1)	865,989.14	
2.	Over-BASE Budget	(V-A2)	220,731.93	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		428,831.82
1.	Direct State Aid Paid By State	(V-B1)	428,831.82	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		80,199.60
D.	At Risk Student	(V-D)		4,097.05
E.	Indian Education For All	(V-E)		1,420.72
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		1,360.24

H.	Special Education Allowable Cost Payment	(V-H)		7,507.99
I.	Remaining Fund Balance Available	(V-I)		53,864.96
J.	Non-Levy Revenue and Funding Sources	(V-J)		12,510.61
	1. Actual Non-Levy Revenue	(V-J1)	5,390.59	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	7,120.02	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		276,196.15
	1. State - Guaranteed Tax Base Aid	(V-L1)	204,611.34	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	71,584.81	
M.	**Subtotal of BASE Budget Revenue	(V-M)		865,989.14

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		220,731.93
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		220,731.93

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		18.62
T.	BASE Mills - High School	(V-T)		9.95
U.	Over-BASE Mills	(V-U)		88.02
	1. District Property Tax Levy Mills	(V-U1)	88.02	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		116.59

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

01 Beaverhead

0009 Lima K-12 Schools

Submit ID: 0009-06655530

01 General Fund

Adopted Budget	0001	1,086,721.07

Budget Uses

Expenditure Budget	0002	1,086,721.07
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	53,864.96
Direct State Aid	3110	428,831.82
Quality Educator	3111	80,199.60
At Risk Student	3112	4,097.05
Indian Education For All	3113	1,420.72
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	7,507.99
Data For Achievement	3116	1,360.24
State - Guaranteed Tax Base Aid	3120	204,611.34

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	5,390.59
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	7,120.02
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	71,584.81		
Over-BASE Levy	1110(c)	220,731.93		
District Tax Levy			1110	292,316.74
Total Estimated Revenues to Fund Adopted Budget			0004	1,086,721.07
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	135,000.00

Budget Uses

Expenditure Budget	0002	135,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	34,724.65
Contingency	0006	3,472.47
Over-Schedule	0011	96,802.88
Fund Balance for Budget	TFS48	87,424.41
Operating Reserve	0961	5,000.00
Unreserved Fund Balance Reappropriated	0970	82,424.41

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	9,549.28
State - On-Schedule Transportation Reimbursement	3210	28,647.84
District Tax Levy	1110	14,378.47
District Mills	999	5.73
Total Estimated Revenues to Fund Adopted Budget	0004	135,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

01 Beaverhead

0009 Lima K-12 Schools

Submit ID: 0009-06655530

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	256,979.04

Budget Uses

Expenditure Budget	0002	256,979.04
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	220,286.64
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	220,286.64
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	36,692.40
District Mills	999	14.63
Total Estimated Revenues to Fund Adopted Budget	0004	256,979.04

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Type E Bus- 2021 Ford Expedition	2024	49,778.00	9,955.60	9,955.60	9,955.60
Type E Bus- 2021 Toyota Van	2023	43,714.00	17,485.60	8,742.80	8,742.80
2019 International Bus	2019	89,970.00	107,964.00	17,994.00	17,994.00
2015 International Bus	2015	108,011.88	162,017.82	N/A	NA
2011 Chevy Collins	2011	62,948.00	94,422.00	N/A	NA
Conversion Van Bus	2005	26,500.00	39,750.00	N/A	NA
Total					36,692.40

Budget Report
FY 2026
01 Beaverhead
0009 Lima K-12 Schools

Submit ID: 0009-06655530

13 Tuition Fund

Adopted Budget	0001	3,988.01

Budget Uses

Expenditure Budget	0002	3,988.01
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	3,988.01
District Mills	999	1.59
Total Estimated Revenues to Fund Adopted Budget	0004	3,988.01
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	140,000.00

Budget Uses

Expenditure Budget	0002	140,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	69,148.92
Operating Reserve	0961	28,000.00
Unreserved Fund Balance Reappropriated	0970	41,148.92

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	98,851.08
Total Estimated Revenues to Fund Adopted Budget	0004	140,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	17,000.00

Budget Uses

Expenditure Budget	0002	17,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10,662.70
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	10,662.70

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	6,337.30
District Mills	999	2.53
Total Estimated Revenues to Fund Adopted Budget	0004	17,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	2,547.88

Budget Uses

Expenditure Budget	0002	2,547.88
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,804.65
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,804.65
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	743.23
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,547.88
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

01 Beaverhead

0009 Lima K-12 Schools

Submit ID: 0009-06655530

29 Flexibility Fund

Adopted Budget	0001	7,586.53

Budget Uses

Expenditure Budget	0002	7,586.53
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	69.37
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	69.37

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	7,517.16
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,586.53
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

01 Beaverhead

0009 Lima K-12 Schools

Submit ID: 0009-06655530

61 Building Reserve Fund

Adopted Budget		0001	128,939.54

Budget Uses

Expenditure Budget		0002	128,939.54
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	21,694.54
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	21,694.54
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	69,796.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	20,000.00	
Building Reserve Permissive Levy	1110(b)	17,449.00	
District Tax Levy		1110	37,449.00
District Mills		999	14.94
Building Reserve Voted Mills		0134	7.98
Building Reserve Permissive Mills		0135	6.96
Total Estimated Revenues to Fund Adopted Budget		0004	128,939.54

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/02/2023	120,000.00	6	612	40,000.00	20,000.00	20,000.00
Total						20,000.00

Budget Report
FY 2026

27 Lincoln

Submit ID: 0528-66107054

0528 Lincoln County H S

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	299	24,602,559

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Onna Escobar

(Signature) (Date)

Chairperson, School Trustees: Raymond Flanagan

(Signature) (Date)

County Superintendent: Suzy Rios

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

27 Lincoln

Submit ID: 0528-66107054

0528 Lincoln County H S

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,586,474.84	249,217.04	10%	9.64%	0.00	2,238,459.99	348,014.85	14.14
10 Transportation	226,537.00	45,307.40	20%	20.00%	7,198.28	93,456.32	125,882.40	5.12
11 Bus Depreciation Reserve	165,512.50	0.00	N/A	0.00%	38,659.36	0.00	126,853.14	5.16
13 Tuition	10,847.29		N/A		10,847.29	0.00	0.00	0.00
14 Retirement	378,569.21	75,713.84	20%	20.00%	97,268.25	281,300.96		
17 Adult Education	39,507.09	0.00	35%	0.00%	39,507.09	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	45,553.54	0.00	N/A	0.00%	43,350.59	2,202.95	0.00	0.00
29 Flexibility	35.25	0.00	N/A	0.00%	35.25	0.00	0.00	0.00
61 Building Reserve	382,054.46	0.00	N/A	0.00%	306,864.46	45,179.85	30,010.15	1.22
Total of All Funds	3,835,091.18	370,238.28			543,730.57	2,660,600.07	630,760.54	25.64

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

27 Lincoln

Submit ID: 0528-66107054

0528 Lincoln County H S

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 LINCOLN CO HS 9-12 299 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,264,522.10
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	190,738.86
D.	At Risk Student	(I-D)	10,008.03
E.	Indian Education For All	(I-E)	7,585.63
F.	American Indian Achievement Gap	(I-F)	3,486.00
G.	Data For Achievement	(I-G)	7,262.71
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	60,422.01
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	49,875.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	306
B.	BASE Budget Limit	(II-B)	2,455,040.23
C.	Maximum Budget Limit	(II-C)	3,054,202.10
D.	Over-BASE Levy As Submitted on Budget	(II-D)	19,676.00
E.	Adopted Budget	(II-E)	2,474,716.23

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,566,798.84
H.	Maximum Budget Limit	(II-H)	3,195,768.84
I.	Highest Budget Without a Vote	(II-I)	2,586,474.84
J.	Highest Budget	(II-J)	3,195,768.84
K.	Highest Voted Amount	(II-K)	609,294.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,586,474.84

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		249,217.04
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		249,217.04

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,586,474.84
1.	BASE Budget Limit	(V-A1)	2,566,798.84	
2.	Over-BASE Budget	(V-A2)	19,676.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,264,522.10
1.	Direct State Aid Paid By State	(V-B1)	1,264,522.10	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		190,738.86
D.	At Risk Student	(V-D)		10,008.03
E.	Indian Education For All	(V-E)		7,585.63
F.	American Indian Achievement Gap	(V-F)		3,486.00
G.	Data For Achievement	(V-G)		7,262.71
H.	Special Education Allowable Cost Payment	(V-H)		60,422.01
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		26,608.40
1.	Actual Non-Levy Revenue	(V-J1)	25,462.83	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	1,145.57	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		996,165.10
1.	State - Guaranteed Tax Base Aid	(V-L1)	667,826.25	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	328,338.85	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,566,798.84

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		19,676.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		19,676.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		13.34
U.	Over-BASE Mills	(V-U)		0.80
	1. District Property Tax Levy Mills	(V-U1)	0.80	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		14.14

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
27 Lincoln

Submit ID: 0528-66107054

0528 Lincoln County H S

01 General Fund

Adopted Budget	0001	2,586,474.84

Budget Uses

Expenditure Budget	0002	2,586,474.84
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,264,522.10
Quality Educator	3111	190,738.86
At Risk Student	3112	10,008.03
Indian Education For All	3113	7,585.63
American Indian Achievement Gap	3114	3,486.00
State Special Education Allowable Cost Payment to Districts	3115	60,422.01
Data For Achievement	3116	7,262.71
State - Guaranteed Tax Base Aid	3120	667,826.25

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	25,462.83
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	1,145.57
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	328,338.85		
Over-BASE Levy	1110(c)	19,676.00		
District Tax Levy			1110	348,014.85
Total Estimated Revenues to Fund Adopted Budget			0004	2,586,474.84
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	226,537.00

Budget Uses

Expenditure Budget	0002	226,537.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	84,960.29
Contingency	0006	8,496.03
Over-Schedule	0011	133,080.68
Fund Balance for Budget	TFS48	52,505.68
Operating Reserve	0961	45,307.40
Unreserved Fund Balance Reappropriated	0970	7,198.28

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	23,364.08
State - On-Schedule Transportation Reimbursement	3210	70,092.24
District Tax Levy	1110	125,882.40
District Mills	999	5.12
Total Estimated Revenues to Fund Adopted Budget	0004	226,537.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	165,512.50

Budget Uses

Expenditure Budget	0002	165,512.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	38,659.36
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	38,659.36
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	126,853.14
District Mills	999	5.16
Total Estimated Revenues to Fund Adopted Budget	0004	165,512.50

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2025 BLUE BIRD ADA VIN#8574	2025	132,237.00	0.00	26,447.40	13,224.00
2024 BLUE BIRD #2592	2024	115,750.00	11,575.00	23,150.00	11,575.00
2023 BLUE BIRD #3187	2023	119,419.00	23,884.00	23,883.80	11,942.00
2022 IC INTEGRATED RE BUS #7467	2022	89,872.38	31,923.00	17,974.48	10,641.00
2021 IC CE BUS VIN # 4315	2020	106,007.00	40,496.00	21,201.40	21,201.40
2020 IC BUS #2327	2019	101,702.00	37,183.00	20,340.40	20,340.40
2019 IC CE BUS VIN#0599	2018	92,751.00	56,423.00	18,550.20	18,550.20
2018 IC CE 72 PASS #1710	2017	96,907.14	67,837.00	19,381.43	19,379.14
Total					126,853.14

13 Tuition Fund

Adopted Budget	0001	10,847.29

Budget Uses

Expenditure Budget	0002	10,847.29
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10,847.29
Unreserved Fund Balance Reappropriated	0970	10,847.29

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	10,847.29
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	378,569.21

Budget Uses

Expenditure Budget	0002	378,569.21
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	172,982.09
Operating Reserve	0961	75,713.84
Unreserved Fund Balance Reappropriated	0970	97,268.25

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	281,300.96
Total Estimated Revenues to Fund Adopted Budget	0004	378,569.21
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	39,507.09

Budget Uses

Expenditure Budget	0002	39,507.09
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	39,507.09
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	39,507.09

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	39,507.09
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	45,553.54

Budget Uses

Expenditure Budget	0002	45,553.54
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	43,350.59
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	43,350.59
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,202.95
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	45,553.54
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	35.25

Budget Uses

Expenditure Budget	0002	35.25
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	35.25
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	35.25

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	35.25
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

27 Lincoln

Submit ID: 0528-66107054

0528 Lincoln County H S

61 Building Reserve Fund

Adopted Budget		0001	382,054.46

Budget Uses

Expenditure Budget		0002	382,054.46
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	306,864.46
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	306,864.46
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	45,179.85
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	30,010.15	
District Tax Levy		1110	30,010.15
District Mills		999	1.22
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.22
Total Estimated Revenues to Fund Adopted Budget		0004	382,054.46

Budget Report
FY 2026

25 Lewis & Clark

1221 Lincoln K-12 Schools

Submit ID: 1221-23949200

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	107	*	45	4,083,831

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Darci Jakushak

(Signature) (Date)

Chairperson, School Trustees: Brenna Clark

(Signature) (Date)

County Superintendent: Katrina Chaney

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

25 Lewis & Clark

1221 Lincoln K-12 Schools

Submit ID: 1221-23949200

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,810,720.48	143,431.23	10%	7.92%	0.00	1,384,138.75	426,581.73	104.45
10 Transportation	91,440.00	18,288.00	20%	20.00%	1,019.90	28,834.96	61,585.14	15.08
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	1,304.42		N/A		1,304.42	0.00	0.00	0.00
14 Retirement	228,000.00	12,615.16	20%	5.53%	0.00	228,000.00		
17 Adult Education	2,470.07	0.00	35%	0.00%	2,470.07	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	25,707.90	0.00	N/A	0.00%	24,385.58	1,322.32	0.00	0.00
29 Flexibility	95,780.21	0.00	N/A	0.00%	95,780.21	0.00	0.00	0.00
61 Building Reserve	119.18	0.00	N/A	0.00%	119.18	0.00	0.00	0.00
Total of All Funds	2,255,542.26	174,334.39			125,079.36	1,642,296.03	488,166.87	119.53

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

25 Lewis & Clark

1221 Lincoln K-12 Schools

Submit ID: 1221-23949200

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	LINCOLN K-6	92
M1	LINCOLN 7-8	15
H1	LINCOLN HS 9-12	45 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	733,914.24
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	162,146.95
D.	At Risk Student	(I-D)	15,233.76
E.	Indian Education For All	(I-E)	3,856.24
F.	American Indian Achievement Gap	(I-F)	1,245.00
G.	Data For Achievement	(I-G)	3,692.08
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	26,986.86
I.	State Special Education Related-Services Payment To Coop	(I-I)	8,179.50
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	8,241.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	15,087.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	150
B.	BASE Budget Limit	(II-B)	1,432,171.67
C.	Maximum Budget Limit	(II-C)	1,779,753.29
D.	Over-BASE Levy As Submitted on Budget	(II-D)	220,000.00
E.	Adopted Budget	(II-E)	1,652,171.67

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,540,720.48
H.	Maximum Budget Limit	(II-H)	1,914,009.99
I.	Highest Budget Without a Vote	(II-I)	1,760,720.48
J.	Highest Budget	(II-J)	1,914,009.99
K.	Highest Voted Amount	(II-K)	153,289.51
L.	Amount Approved on Ballot by Voters	(II-L)	50,000.00
M.	Adopted Budget	(II-M)	1,810,720.48

Budget Report
FY 2026

25 Lewis & Clark

1221 Lincoln K-12 Schools

Submit ID: 1221-23949200

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		143,431.23
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		143,431.23

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		**Elementary**	**High School**	**K-12**
A.	Special Education Allowable Costs	19,346.16	7,640.70	26,986.86
B.	Special Education RSBG to Coop	5,834.71	2,344.79	8,179.50
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	10,072.35	3,994.20	14,066.54

Proration of BASE Budget to Elementary and High School Programs:		**Elementary**	**High School**	**K-12**
E.	100% Of Basic Entitlement	182,198.00	364,401.00	546,599.00
F.	100% Of Per Student Entitlement	721,497.30	373,770.00	1,095,267.30
		903,695.30	738,171.00	1,641,866.30
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	319,004.44	260,574.36	579,578.80
H.	Special Education in BASE@40%	10,072.35	3,994.20	14,066.54
I.	Subsidized BASE Amount	329,076.79	264,568.56	593,645.34
J.	Subsidized BASE Ratio	55%	45%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,810,720.48
1.	BASE Budget Limit	(V-A1)	1,540,720.48	
2.	Over-BASE Budget	(V-A2)	270,000.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		733,914.24
1.	Direct State Aid Paid By State	(V-B1)	733,914.24	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		162,146.95
D.	At Risk Student	(V-D)		15,233.76
E.	Indian Education For All	(V-E)		3,856.24
F.	American Indian Achievement Gap	(V-F)		1,245.00
G.	Data For Achievement	(V-G)		3,692.08

H.	Special Education Allowable Cost Payment	(V-H)		26,986.86
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		13,017.28
	1. Actual Non-Levy Revenue	(V-J1)	6,232.35	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	6,784.93	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		580,628.07
	1. State - Guaranteed Tax Base Aid	(V-L1)	424,046.34	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	156,581.73	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,540,720.48

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		270,000.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		270,000.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		25.30
T.	BASE Mills - High School	(V-T)		13.04
U.	Over-BASE Mills	(V-U)		66.11
	1. District Property Tax Levy Mills	(V-U1)	66.11	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		104.45

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

25 Lewis & Clark

1221 Lincoln K-12 Schools

Submit ID: 1221-23949200

01 General Fund

Adopted Budget	0001	1,810,720.48

Budget Uses

Expenditure Budget	0002	1,810,720.48
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	733,914.24
Quality Educator	3111	162,146.95
At Risk Student	3112	15,233.76
Indian Education For All	3113	3,856.24
American Indian Achievement Gap	3114	1,245.00
State Special Education Allowable Cost Payment to Districts	3115	26,986.86
Data For Achievement	3116	3,692.08
State - Guaranteed Tax Base Aid	3120	424,046.34

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	6,232.35
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	6,784.93
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	156,581.73		
Over-BASE Levy	1110(c)	270,000.00		
District Tax Levy			1110	426,581.73
Total Estimated Revenues to Fund Adopted Budget			0004	1,810,720.48
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	91,440.00

Budget Uses

Expenditure Budget	0002	91,440.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	26,213.60
Contingency	0006	2,621.36
Over-Schedule	0011	62,605.04
Fund Balance for Budget	TFS48	19,307.90
Operating Reserve	0961	18,288.00
Unreserved Fund Balance Reappropriated	0970	1,019.90

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	7,208.74
State - On-Schedule Transportation Reimbursement	3210	21,626.22
District Tax Levy	1110	61,585.14
District Mills	999	15.08
Total Estimated Revenues to Fund Adopted Budget	0004	91,440.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	1,304.42

Budget Uses

Expenditure Budget	0002	1,304.42
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,304.42
Unreserved Fund Balance Reappropriated	0970	1,304.42

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,304.42
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	228,000.00

Budget Uses

Expenditure Budget	0002	228,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	12,615.16
Operating Reserve	0961	12,615.16
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	228,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	228,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	2,470.07

Budget Uses

Expenditure Budget	0002	2,470.07
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,470.07
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,470.07

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,470.07
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	25,707.90

Budget Uses

Expenditure Budget	0002	25,707.90
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	24,385.58
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	24,385.58
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,322.32
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	25,707.90
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	95,780.21

Budget Uses

Expenditure Budget	0002	95,780.21
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	95,780.21
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	95,780.21

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	95,780.21
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

25 Lewis & Clark

1221 Lincoln K-12 Schools

Submit ID: 1221-23949200

61 Building Reserve Fund

Adopted Budget		0001	119.18

Budget Uses

Expenditure Budget		0002	119.18
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	119.18
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	119.18
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	119.18

Budget Report
FY 2026

11 Dawson

0216 Lindsay Elem

Submit ID: 0216-46605271

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	*	8	N/A	2,644,341

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Theresa Zook

(Signature) (Date)

Chairperson, School Trustees: Corey Richers

(Signature) (Date)

County Superintendent: Deanne Smith

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

11 Dawson

0216 Lindsay Elem

Submit ID: 0216-46605271

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	137,182.61	10,000.00	10%	7.29%	6,749.07	81,480.07	48,953.47	18.51
10 Transportation	1,950.41	300.00	20%	15.38%	935.27	1,015.14	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	30,564.71		N/A		656.90	0.00	29,907.81	11.31
14 Retirement	13,824.00	1,000.00	20%	7.23%	1,428.82	12,395.18		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	753.72	0.00	N/A	0.00%	644.61	109.11	0.00	0.00
29 Flexibility	81,000.96	0.00	N/A	0.00%	71,500.96	9,500.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	265,276.41	11,300.00			81,915.63	104,499.50	78,861.28	29.82

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

11 Dawson

0216 Lindsay Elem

Submit ID: 0216-46605271

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 LINDSAY K-8 8 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	50,374.40
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	15,585.96
D.	At Risk Student	(I-D)	1,510.49
E.	Indian Education For All	(I-E)	202.96
F.	American Indian Achievement Gap	(I-F)	249.00
G.	Data For Achievement	(I-G)	194.32
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,145.20
I.	State Special Education Related-Services Payment To Coop	(I-I)	381.71
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	9
B.	BASE Budget Limit	(II-B)	100,419.07
C.	Maximum Budget Limit	(II-C)	124,229.91
D.	Over-BASE Levy As Submitted on Budget	(II-D)	23,810.84
E.	Adopted Budget	(II-E)	124,229.91

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	109,654.21
H.	Maximum Budget Limit	(II-H)	132,727.51
I.	Highest Budget Without a Vote	(II-I)	137,182.61
J.	Highest Budget	(II-J)	137,182.61
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	137,182.61

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		10,000.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		6,749.07
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	6,749.07	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		16,749.07

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		137,182.61
1.	BASE Budget Limit	(V-A1)	109,654.21	
2.	Over-BASE Budget	(V-A2)	27,528.40	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		50,374.40
1.	Direct State Aid Paid By State	(V-B1)	50,374.40	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		15,585.96
D.	At Risk Student	(V-D)		1,510.49
E.	Indian Education For All	(V-E)		202.96
F.	American Indian Achievement Gap	(V-F)		249.00
G.	Data For Achievement	(V-G)		194.32
H.	Special Education Allowable Cost Payment	(V-H)		1,145.20
I.	Remaining Fund Balance Available	(V-I)		6,749.07
J.	Non-Levy Revenue and Funding Sources	(V-J)		12,217.74
1.	Actual Non-Levy Revenue	(V-J1)	851.87	
2.	Anticipated Non-Levy Revenue	(V-J2)	2,500.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	8,865.87	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		21,425.07
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	21,425.07	
M.	**Subtotal of BASE Budget Revenue	(V-M)		109,654.21

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		27,528.40
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		27,528.40

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		8.10
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		10.41
	1. District Property Tax Levy Mills	(V-U1)	10.41	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		18.51

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

11 Dawson

0216 Lindsay Elem

Submit ID: 0216-46605271

01 General Fund

Adopted Budget	0001	137,182.61

Budget Uses

Expenditure Budget	0002	137,182.61
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	6,749.07
Direct State Aid	3110	50,374.40
Quality Educator	3111	15,585.96
At Risk Student	3112	1,510.49
Indian Education For All	3113	202.96
American Indian Achievement Gap	3114	249.00
State Special Education Allowable Cost Payment to Districts	3115	1,145.20
Data For Achievement	3116	194.32
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	851.87
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	8,865.87
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	2,500.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	21,425.07		
Over-BASE Levy	1110(c)	27,528.40		
District Tax Levy			1110	48,953.47
Total Estimated Revenues to Fund Adopted Budget			0004	137,182.61
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	1,950.41

Budget Uses

Expenditure Budget	0002	1,950.41
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	1,773.10
Contingency	0006	177.31
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	1,235.27
Operating Reserve	0961	300.00
Unreserved Fund Balance Reappropriated	0970	935.27

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	50.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	965.14
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,950.41
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	30,564.71

Budget Uses

Expenditure Budget	0002	30,564.71
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	656.90
Unreserved Fund Balance Reappropriated	0970	656.90

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	29,907.81
District Mills	999	11.31
Total Estimated Revenues to Fund Adopted Budget	0004	30,564.71
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	13,824.00

Budget Uses

Expenditure Budget	0002	13,824.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,428.82
Operating Reserve	0961	1,000.00
Unreserved Fund Balance Reappropriated	0970	1,428.82

Estimated Funding Sources

Interest Earnings	1510	45.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	12,350.18
Total Estimated Revenues to Fund Adopted Budget	0004	13,824.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	753.72

Budget Uses

Expenditure Budget	0002	753.72
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	644.61
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	644.61
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	15.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	94.11
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	753.72
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

11 Dawson

0216 Lindsay Elem

Submit ID: 0216-46605271

29 Flexibility Fund

Adopted Budget	0001	81,000.96

Budget Uses

Expenditure Budget	0002	81,000.96
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	71,500.96
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	71,500.96

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	2,500.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	7,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	81,000.96
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

11 Dawson

0216 Lindsay Elem

Submit ID: 0216-46605271

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2026

34 Park

0612 Livingston Elem

Submit ID: 0612-96058436

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 838	N/A	44,891,472

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Peter Grady

(Signature) (Date)

Chairperson, School Trustees: Dan Vermillion

(Signature) (Date)

County Superintendent: Lisa Rosberg

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

34 Park

0612 Livingston Elem

Submit ID: 0612-96058436

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	7,481,149.78	689,563.68	10%	9.22%	0.00	4,973,016.66	2,508,133.12	55.86
10 Transportation	360,000.00	72,000.00	20%	20.00%	88,328.92	169,543.71	102,127.37	2.27
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	1,000,000.00		N/A		0.00	0.00	1,000,000.00	22.28
14 Retirement	1,080,000.00	162,282.00	20%	15.03%	0.01	1,079,999.99		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	422,449.42	0.00	N/A	0.00%	132,238.59	5,210.83	285,000.00	6.35
29 Flexibility	595,226.88	0.00	N/A	0.00%	338,627.28	135,184.91	121,414.69	2.70
61 Building Reserve	1,480,160.70	0.00	N/A	0.00%	1,020,915.70	49,245.00	410,000.00	9.13
Total of All Funds	12,418,986.78	923,845.68			1,580,110.50	6,412,201.10	4,426,675.18	98.59

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

34 Park

0612 Livingston Elem

Submit ID: 0612-96058436

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	LIVINGSTON K-6	639 *
M1	LIVINGSTON 7-8	199 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	2,674,473.10
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	552,318.00
D.	At Risk Student	(I-D)	32,108.28
E.	Indian Education For All	(I-E)	4,053.13
F.	American Indian Achievement Gap	(I-F)	5,478.00
G.	Data For Achievement	(I-G)	20,355.02
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	479,016.48
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	49,258.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	863
B.	BASE Budget Limit	(II-B)	5,773,589.81
C.	Maximum Budget Limit	(II-C)	7,226,412.39
D.	Over-BASE Levy As Submitted on Budget	(II-D)	1,409,685.19
E.	Adopted Budget	(II-E)	7,183,275.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	6,071,464.54
H.	Maximum Budget Limit	(II-H)	7,730,794.45
I.	Highest Budget Without a Vote	(II-I)	7,481,149.78
J.	Highest Budget	(II-J)	7,730,794.45
K.	Highest Voted Amount	(II-K)	249,644.67
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	7,481,149.78

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		689,563.68
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		689,563.68

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		7,481,149.78
1.	BASE Budget Limit	(V-A1)	6,071,464.54	
2.	Over-BASE Budget	(V-A2)	1,409,685.24	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		2,674,473.10
1.	Direct State Aid Paid By State	(V-B1)	2,674,473.10	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		552,318.00
D.	At Risk Student	(V-D)		32,108.28
E.	Indian Education For All	(V-E)		4,053.13
F.	American Indian Achievement Gap	(V-F)		5,478.00
G.	Data For Achievement	(V-G)		20,355.02
H.	Special Education Allowable Cost Payment	(V-H)		479,016.48
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		363.97
1.	Actual Non-Levy Revenue	(V-J1)	363.97	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		2,303,298.56
1.	State - Guaranteed Tax Base Aid	(V-L1)	1,204,850.68	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	1,098,447.88	
M.	**Subtotal of BASE Budget Revenue	(V-M)		6,071,464.54

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		1,409,685.24
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,409,685.24

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		24.46
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		31.40
	1. District Property Tax Levy Mills	(V-U1)	31.40	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		55.86

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
34 Park
0612 Livingston Elem

Submit ID: 0612-96058436

01 General Fund

Adopted Budget	0001	7,481,149.78

Budget Uses

Expenditure Budget	0002	7,481,149.78
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	2,674,473.10
Quality Educator	3111	552,318.00
At Risk Student	3112	32,108.28
Indian Education For All	3113	4,053.13
American Indian Achievement Gap	3114	5,478.00
State Special Education Allowable Cost Payment to Districts	3115	479,016.48
Data For Achievement	3116	20,355.02
State - Guaranteed Tax Base Aid	3120	1,204,850.68

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	363.97
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	1,098,447.88		
Over-BASE Levy	1110(c)	1,409,685.24		
District Tax Levy			1110	2,508,133.12
Total Estimated Revenues to Fund Adopted Budget			0004	7,481,149.78
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	360,000.00

Budget Uses

Expenditure Budget	0002	360,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	154,130.64
Contingency	0006	15,413.06
Over-Schedule	0011	190,456.30
Fund Balance for Budget	TFS48	160,328.92
Operating Reserve	0961	72,000.00
Unreserved Fund Balance Reappropriated	0970	88,328.92

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	42,385.92
State - On-Schedule Transportation Reimbursement	3210	127,157.79
District Tax Levy	1110	102,127.37
District Mills	999	2.27
Total Estimated Revenues to Fund Adopted Budget	0004	360,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2026
34 Park
0612 Livingston Elem

Submit ID: 0612-96058436

13 Tuition Fund

Adopted Budget	0001	1,000,000.00

Budget Uses

Expenditure Budget	0002	1,000,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,000,000.00
District Mills	999	22.28
Total Estimated Revenues to Fund Adopted Budget	0004	1,000,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	1,080,000.00

Budget Uses

Expenditure Budget	0002	1,080,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	162,282.01
Operating Reserve	0961	162,282.00
Unreserved Fund Balance Reappropriated	0970	0.01

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	1,079,999.99
Total Estimated Revenues to Fund Adopted Budget	0004	1,080,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	422,449.42

Budget Uses

Expenditure Budget	0002	422,449.42
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	132,238.59
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	132,238.59
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	5,210.83
District Tax Levy	1110	285,000.00
District Mills	999	6.35
Total Estimated Revenues to Fund Adopted Budget	0004	422,449.42
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	595,226.88

Budget Uses

Expenditure Budget	0002	595,226.88
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	338,627.28
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	338,627.28

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	121,414.69
State - Advanced Opportunity Aid	3770	13,770.22
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	121,414.69
District Mills	999	2.70
Total Estimated Revenues to Fund Adopted Budget	0004	595,226.88
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
34 Park

0612 Livingston Elem

Submit ID: 0612-96058436

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

34 Park

0612 Livingston Elem

Submit ID: 0612-96058436

61 Building Reserve Fund

Adopted Budget		0001	1,480,160.70

Budget Uses

Expenditure Budget		0002	1,480,160.70
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	1,020,915.70
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	1,020,915.70
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	49,245.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	320,000.00	
Building Reserve Permissive Levy	1110(b)	90,000.00	
District Tax Levy		1110	410,000.00
District Mills		999	9.13
Building Reserve Voted Mills		0134	7.13
Building Reserve Permissive Mills		0135	2.00
Total Estimated Revenues to Fund Adopted Budget		0004	1,480,160.70

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/07/2024	1,600,000.00	5	612	320,000.00	320,000.00	320,000.00
Total						320,000.00

Budget Report
FY 2026

56 Yellowstone

1241 Lockwood K-12

Submit ID: 1241-11772304

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 1,134	565	28,828,039

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: DeeAnn Nielsen

(Signature) (Date)

Chairperson, School Trustees: Josh Skidmore

(Signature) (Date)

County Superintendent: Henry Peters

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

56 Yellowstone

1241 Lockwood K-12

Submit ID: 1241-11772304

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	13,560,917.97	1,401,069.42	10%	10.33%	0.00	11,194,622.44	2,366,295.53	82.09
10 Transportation	1,577,686.21	315,537.24	20%	20.00%	170,621.86	465,662.35	941,402.00	32.66
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	555,130.00		N/A		40,186.84	0.00	514,943.16	17.86
14 Retirement	1,960,285.00	392,057.00	20%	20.00%	225,983.75	1,734,301.25		
17 Adult Education	75,000.00	26,250.00	35%	35.00%	32,849.32	0.00	42,150.68	1.46
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	324,985.57	0.00	N/A	0.00%	229,467.29	20,518.28	75,000.00	2.60
29 Flexibility	426,543.37	0.00	N/A	0.00%	291,179.27	135,364.10	0.00	0.00
61 Building Reserve	1,358,810.92	0.00	N/A	0.00%	1,034,196.84	239,483.61	85,130.47	2.95
Total of All Funds	19,839,359.04	2,134,913.66			2,024,485.17	13,789,952.03	4,024,921.84	139.62

50 Debt Service **Tax Jurisdiction**								
K12 EL	692,725.00	50,000.00	20-9-438	7.22%	138,370.68	0.00	554,354.32	19.23
K12 HS	2,769,400.00	70,000.00	20-9-438	2.53%	120,000.00	0.00	2,649,400.00	91.90
EL	912,850.00	40,000.00	20-9-438	4.38%	60,000.00	0.00	852,850.00	29.58

Budget Report
FY 2026

56 Yellowstone

1241 Lockwood K-12

Submit ID: 1241-11772304

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	LOCKWOOD K-6	852 *
M1	LOCKWOOD 7-8	282 *
H1	LOCKWOOD HS 9-12	565

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	5,822,889.00
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	1,111,672.38
D.	At Risk Student	(I-D)	69,136.54
E.	Indian Education For All	(I-E)	43,103.63
F.	American Indian Achievement Gap	(I-F)	45,069.00
G.	Data For Achievement	(I-G)	41,268.71
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	374,280.68
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	95,436.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	106,166.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	1,738
B.	BASE Budget Limit	(II-B)	11,747,165.61
C.	Maximum Budget Limit	(II-C)	14,587,466.37
D.	Over-BASE Levy As Submitted on Budget	(II-D)	1,305,396.91
E.	Adopted Budget	(II-E)	13,052,562.52

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	12,255,521.06
H.	Maximum Budget Limit	(II-H)	15,218,160.52
I.	Highest Budget Without a Vote	(II-I)	13,560,917.97
J.	Highest Budget	(II-J)	15,218,160.52
K.	Highest Voted Amount	(II-K)	1,657,242.55
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	13,560,917.97

Budget Report
FY 2026

56 Yellowstone

Submit ID: 1241-11772304

1241 Lockwood K-12

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		1,356,091.80
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		44,977.62
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	44,977.62	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		1,401,069.42

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	244,997.39	129,283.29	374,280.68
B.	Special Education RSBG to Coop	0.00	0.00	0.00
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	97,998.96	51,713.32	149,712.27

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	255,086.00	364,401.00	619,487.00
F.	100% Of Per Student Entitlement	7,787,670.30	4,619,440.00	12,407,110.30
		8,042,756.30	4,983,841.00	13,026,597.30
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	2,839,092.97	1,759,295.87	4,598,388.85
H.	Special Education in BASE@40%	97,998.96	51,713.32	149,712.27
I.	Subsidized BASE Amount	2,937,091.93	1,811,009.19	4,748,101.12
J.	Subsidized BASE Ratio	62%	38%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		13,560,917.97
1.	BASE Budget Limit	(V-A1)	12,255,521.06	
2.	Over-BASE Budget	(V-A2)	1,305,396.91	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		5,822,889.00
1.	Direct State Aid Paid By State	(V-B1)	5,822,889.00	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		1,111,672.38
D.	At Risk Student	(V-D)		69,136.54
E.	Indian Education For All	(V-E)		43,103.63
F.	American Indian Achievement Gap	(V-F)		45,069.00
G.	Data For Achievement	(V-G)		41,268.71

H.	Special Education Allowable Cost Payment	(V-H)		374,280.68
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		31,708.94
	1. Actual Non-Levy Revenue	(V-J1)	31,708.94	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		4,716,392.18
	1. State - Guaranteed Tax Base Aid	(V-L1)	3,655,493.56	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	1,060,898.62	
M.	**Subtotal of BASE Budget Revenue	(V-M)		12,255,521.06

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		1,305,396.91
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,305,396.91

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.53
T.	BASE Mills - High School	(V-T)		13.28
U.	Over-BASE Mills	(V-U)		45.28
	1. District Property Tax Levy Mills	(V-U1)	45.28	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		82.09

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

56 Yellowstone

1241 Lockwood K-12

Submit ID: 1241-11772304

01 General Fund

Adopted Budget	0001	13,560,917.97

Budget Uses

Expenditure Budget	0002	13,560,917.97
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	5,822,889.00
Quality Educator	3111	1,111,672.38
At Risk Student	3112	69,136.54
Indian Education For All	3113	43,103.63
American Indian Achievement Gap	3114	45,069.00
State Special Education Allowable Cost Payment to Districts	3115	374,280.68
Data For Achievement	3116	41,268.71
State - Guaranteed Tax Base Aid	3120	3,655,493.56

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	31,708.94
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	1,060,898.62		
Over-BASE Levy	1110(c)	1,305,396.91		
District Tax Levy			1110	2,366,295.53
Total Estimated Revenues to Fund Adopted Budget			0004	13,560,917.97
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	1,577,686.21

Budget Uses

Expenditure Budget	0002	1,577,686.21
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	423,329.40
Contingency	0006	42,332.94
Over-Schedule	0011	1,112,023.87
Fund Balance for Budget	TFS48	486,159.10
Operating Reserve	0961	315,537.24
Unreserved Fund Balance Reappropriated	0970	170,621.86

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	116,415.58
State - On-Schedule Transportation Reimbursement	3210	349,246.77
District Tax Levy	1110	941,402.00
District Mills	999	32.66
Total Estimated Revenues to Fund Adopted Budget	0004	1,577,686.21
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	555,130.00

Budget Uses

Expenditure Budget	0002	555,130.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	40,186.84
Unreserved Fund Balance Reappropriated	0970	40,186.84

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	514,943.16
District Mills	999	17.86
Total Estimated Revenues to Fund Adopted Budget	0004	555,130.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	1,960,285.00

Budget Uses

Expenditure Budget	0002	1,960,285.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	618,040.75
Operating Reserve	0961	392,057.00
Unreserved Fund Balance Reappropriated	0970	225,983.75

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	1,734,301.25
Total Estimated Revenues to Fund Adopted Budget	0004	1,960,285.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	75,000.00

Budget Uses

Expenditure Budget	0002	75,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	59,099.32
Operating Reserve	0961	26,250.00
Unreserved Fund Balance Reappropriated	0970	32,849.32

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	42,150.68
District Mills	999	1.46
Total Estimated Revenues to Fund Adopted Budget	0004	75,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	324,985.57

Budget Uses

Expenditure Budget	0002	95,518.28
Add To Fund Balance	0003	229,467.29
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	229,467.29
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	229,467.29
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	10,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	10,518.28
District Tax Levy	1110	75,000.00
District Mills	999	2.60
Total Estimated Revenues to Fund Adopted Budget	0004	324,985.57
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	426,543.37

Budget Uses

Expenditure Budget	0002	135,364.10
Add To Fund Balance	0003	291,179.27
Fund Balance for Budget	TFS48	291,179.27
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	291,179.27

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	25,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	110,364.10
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	426,543.37
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

56 Yellowstone

1241 Lockwood K-12

Submit ID: 1241-11772304

50 Debt Service Fund

EL

Taxable Value		28,828,039.00
Adopted Budget	0001	912,850.00

Budget Uses

Expenditure Budget	0002	912,850.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	100,000.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	40,000.00
Unreserved Fund Balance Reappropriated	0970	60,000.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	852,850.00
Jurisdiction Mills	999	29.58
Total Estimated Revenues to Fund Adopted Budget	0004	912,850.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
Elementary Refunding Bond	08/18/2016	06/30/2027	8,065,000.00	885,000.00	860,000.00	52,350.00	500.00
Total Bond Requirements							912,850.00
Total Debt Service Requirements						0002	912,850.00

Budget Report
FY 2026

56 Yellowstone

1241 Lockwood K-12

Submit ID: 1241-11772304

K12 EL

Taxable Value		28,828,039.00
Adopted Budget	0001	692,725.00

Budget Uses

Expenditure Budget	0002	692,725.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	188,370.68
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	50,000.00
Unreserved Fund Balance Reappropriated	0970	138,370.68
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	554,354.32
Jurisdiction Mills	999	19.23
Total Estimated Revenues to Fund Adopted Budget	0004	692,725.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
Elementary Bond	07/31/2018	06/30/2038	9,980,000.00	8,011,000.00	281,000.00	411,225.00	500.00
Total Bond Requirements							692,725.00
Total Debt Service Requirements						0002	692,725.00

Budget Report
FY 2026

56 Yellowstone

Submit ID: 1241-11772304

1241 Lockwood K-12

K12 HS

Taxable Value		28,828,039.00
Adopted Budget	0001	2,769,400.00

Budget Uses

Expenditure Budget	0002	2,769,400.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	190,000.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	70,000.00
Unreserved Fund Balance Reappropriated	0970	120,000.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,649,400.00
Jurisdiction Mills	999	91.90
Total Estimated Revenues to Fund Adopted Budget	0004	2,769,400.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
High School Bond	07/31/2018	06/30/2038	39,920,000.00	32,044,000.00	1,124,000.00	1,644,900.00	500.00

Total Bond Requirements		2,769,400.00
Total Debt Service Requirements	0002	2,769,400.00

Budget Report
FY 2026

56 Yellowstone

1241 Lockwood K-12

Submit ID: 1241-11772304

61 Building Reserve Fund

Adopted Budget		0001	1,358,810.92

Budget Uses

Expenditure Budget		0002	1,358,810.92
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	1,034,196.84
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	1,034,196.84
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	45,000.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	194,483.61
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	85,130.47	
District Tax Levy		1110	85,130.47
District Mills		999	2.95
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.95
Total Estimated Revenues to Fund Adopted Budget		0004	1,358,810.92

Budget Report
FY 2026

02 Big Horn

0025 Lodge Grass Elem

Submit ID: 0025-07388937

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 256	N/A	2,140,180

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jasmine Bird

(Signature) (Date)

Chairperson, School Trustees: Rachel Pretty On Top

(Signature) (Date)

County Superintendent: John Small

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026
02 Big Horn
0025 Lodge Grass Elem

Submit ID: 0025-07388937

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,947,760.24	191,126.34	10%	9.81%	0.00	1,897,311.52	50,448.72	23.59
10 Transportation	157,958.00	21,467.93	20%	13.59%	0.00	34,650.00	123,308.00	57.62
11 Bus Depreciation Reserve	172,311.04	0.00	N/A	0.00%	139,170.04	0.00	33,141.00	15.49
13 Tuition	56,728.00		N/A		4,243.63	0.00	52,484.37	24.52
14 Retirement	475,000.00	95,000.00	20%	20.00%	35,850.29	439,149.71		
17 Adult Education	7,761.31	0.00	35%	0.00%	5,761.31	0.00	2,000.00	0.93
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	9,868.43	0.00	N/A	0.00%	8,196.77	1,671.66	0.00	0.00
29 Flexibility	61.88	0.00	N/A	0.00%	61.88	0.00	0.00	0.00
61 Building Reserve	327,342.69	0.00	N/A	0.00%	231,867.69	54,575.00	40,900.00	19.11
Total of All Funds	3,154,791.59	307,594.27			425,151.61	2,427,357.89	302,282.09	141.26

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

02 Big Horn

0025 Lodge Grass Elem

Submit ID: 0025-07388937

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	LODGE GRASS K-6	179 *
M1	LODGE GRASS 7-8	77 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	885,391.58
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	201,633.90
D.	At Risk Student	(I-D)	27,931.75
E.	Indian Education For All	(I-E)	6,494.72
F.	American Indian Achievement Gap	(I-F)	52,788.00
G.	Data For Achievement	(I-G)	6,218.24
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	48,642.99
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	28,326.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	265
B.	BASE Budget Limit	(II-B)	1,851,054.71
C.	Maximum Budget Limit	(II-C)	2,283,429.94
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	1,851,054.71

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	95%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,947,760.24
H.	Maximum Budget Limit	(II-H)	2,370,662.24
I.	Highest Budget Without a Vote	(II-I)	1,947,760.24
J.	Highest Budget	(II-J)	2,370,662.24
K.	Highest Voted Amount	(II-K)	422,902.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,947,760.24

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		191,126.34
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		191,126.34

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,947,760.24
	1. BASE Budget Limit	(V-A1)	1,947,760.24	
	2. Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		885,391.58
	1. Direct State Aid Paid By State	(V-B1)	885,391.58	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		201,633.90
D.	At Risk Student	(V-D)		27,931.75
E.	Indian Education For All	(V-E)		6,494.72
F.	American Indian Achievement Gap	(V-F)		52,788.00
G.	Data For Achievement	(V-G)		6,218.24
H.	Special Education Allowable Cost Payment	(V-H)		48,642.99
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
	1. Actual Non-Levy Revenue	(V-J1)	0.00	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		718,659.06
	1. State - Guaranteed Tax Base Aid	(V-L1)	668,210.34	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	50,448.72	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,947,760.24

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.59
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
	1. District Property Tax Levy Mills	(V-U1)	0.00	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		23.59

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
02 Big Horn
0025 Lodge Grass Elem

Submit ID: 0025-07388937

01 General Fund

Adopted Budget	0001	1,947,760.24

Budget Uses

Expenditure Budget	0002	1,947,760.24
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	885,391.58
Quality Educator	3111	201,633.90
At Risk Student	3112	27,931.75
Indian Education For All	3113	6,494.72
American Indian Achievement Gap	3114	52,788.00
State Special Education Allowable Cost Payment to Districts	3115	48,642.99
Data For Achievement	3116	6,218.24
State - Guaranteed Tax Base Aid	3120	668,210.34

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	50,448.72		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	50,448.72
Total Estimated Revenues to Fund Adopted Budget			0004	1,947,760.24
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	157,958.00

Budget Uses

Expenditure Budget	0002	157,958.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	31,500.00
Contingency	0006	3,150.00
Over-Schedule	0011	123,308.00
Fund Balance for Budget	TFS48	21,467.93
Operating Reserve	0961	21,467.93
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	8,662.50
State - On-Schedule Transportation Reimbursement	3210	25,987.50
District Tax Levy	1110	123,308.00
District Mills	999	57.62
Total Estimated Revenues to Fund Adopted Budget	0004	157,958.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

02 Big Horn

0025 Lodge Grass Elem

Submit ID: 0025-07388937

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	172,311.04

Budget Uses

Expenditure Budget	0002	172,311.04
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	139,170.04
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	139,170.04
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	33,141.00
District Mills	999	15.49
Total Estimated Revenues to Fund Adopted Budget	0004	172,311.04

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 Starcraft Allstar XL Activity Bus	2024	223,000.00	22,300.00	44,600.00	22,300.00
2023 Thomas Freightliner C2 Bus	2024	65,500.00	6,550.00	13,100.00	6,550.00
2024 Thomas Bus 1367	2023	21,455.00	8,582.00	4,291.00	4,291.00
2015 International 2	2017	93,880.23	116,328.10	18,776.05	0.00
2015 IC CE Bus	2016	50,120.00	75,132.00	10,024.00	0.00
Total					33,141.00

Budget Report
FY 2026
02 Big Horn
0025 Lodge Grass Elem

Submit ID: 0025-07388937

13 Tuition Fund

Adopted Budget	0001	56,728.00

Budget Uses

Expenditure Budget	0002	56,728.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,243.63
Unreserved Fund Balance Reappropriated	0970	4,243.63

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	52,484.37
District Mills	999	24.52
Total Estimated Revenues to Fund Adopted Budget	0004	56,728.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
02 Big Horn
0025 Lodge Grass Elem

Submit ID: 0025-07388937

14 Retirement Fund

Adopted Budget	0001	475,000.00

Budget Uses

Expenditure Budget	0002	475,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	130,850.29
Operating Reserve	0961	95,000.00
Unreserved Fund Balance Reappropriated	0970	35,850.29

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	439,149.71
Total Estimated Revenues to Fund Adopted Budget	0004	475,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
02 Big Horn
0025 Lodge Grass Elem

Submit ID: 0025-07388937

17 Adult Education Fund

Adopted Budget	0001	7,761.31

Budget Uses

Expenditure Budget	0002	7,761.31
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,761.31
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,761.31

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,000.00
District Mills	999	0.93
Total Estimated Revenues to Fund Adopted Budget	0004	7,761.31
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	9,868.43

Budget Uses

Expenditure Budget	0002	9,868.43
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	8,196.77
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	8,196.77
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,671.66
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	9,868.43
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	61.88

Budget Uses

Expenditure Budget	0002	61.88
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	61.88
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	61.88

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	61.88
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

02 Big Horn

0025 Lodge Grass Elem

Submit ID: 0025-07388937

61 Building Reserve Fund

Adopted Budget		0001	327,342.69

Budget Uses

Expenditure Budget		0002	327,342.69
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	231,867.69
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	231,867.69
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	54,575.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	25,000.00	
Building Reserve Permissive Levy	1110(b)	15,900.00	
District Tax Levy		1110	40,900.00
District Mills		999	19.11
Building Reserve Voted Mills		0134	11.68
Building Reserve Permissive Mills		0135	7.43
Total Estimated Revenues to Fund Adopted Budget		0004	327,342.69

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/06/2025	250,000.00	10	612	0.00	25,000.00	25,000.00
Total						25,000.00

Budget Report
FY 2026

02 Big Horn

1190 Lodge Grass H S

Submit ID: 1190-31878329

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	174	3,422,112

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jasmine Bird

(Signature) (Date)

Chairperson, School Trustees: Rachel Pretty On Top

(Signature) (Date)

County Superintendent: John Small

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

02 Big Horn

1190 Lodge Grass H S

Submit ID: 1190-31878329

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,783,839.27	177,125.33	10%	9.93%	0.00	1,739,556.83	44,282.44	12.92
10 Transportation	160,457.00	15,039.26	20%	9.37%	0.00	98,466.20	61,990.80	18.11
11 Bus Depreciation Reserve	364,592.38	0.00	N/A	0.00%	245,791.06	56,801.32	62,000.00	18.12
13 Tuition	17,500.00		N/A		91.85	3,480.54	13,927.61	4.07
14 Retirement	417,500.00	83,500.00	20%	20.00%	60,186.49	357,313.51		
17 Adult Education	7,700.00	0.00	35%	0.00%	3,583.92	998.52	3,117.56	0.91
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	10,530.68	0.00	N/A	0.00%	8,999.70	1,530.98	0.00	0.00
29 Flexibility	2,286.15	0.00	N/A	0.00%	2,286.15	0.00	0.00	0.00
61 Building Reserve	386,689.77	0.00	N/A	0.00%	270,267.53	77,722.24	38,700.00	11.31
Total of All Funds	3,151,095.25	275,664.59			591,206.70	2,335,870.14	224,018.41	65.44

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

02 Big Horn

1190 Lodge Grass H S

Submit ID: 1190-31878329

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 LODGE GRASS HS 9-12 174

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	806,402.97
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	127,487.10
D.	At Risk Student	(I-D)	20,009.37
E.	Indian Education For All	(I-E)	4,414.38
F.	American Indian Achievement Gap	(I-F)	42,579.00
G.	Data For Achievement	(I-G)	4,226.46
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	101,354.40
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	46,218.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	176
B.	BASE Budget Limit	(II-B)	1,659,343.20
C.	Maximum Budget Limit	(II-C)	2,063,536.95
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	1,659,343.20

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,783,839.27
H.	Maximum Budget Limit	(II-H)	2,205,458.61
I.	Highest Budget Without a Vote	(II-I)	1,783,839.27
J.	Highest Budget	(II-J)	2,205,458.61
K.	Highest Voted Amount	(II-K)	421,619.34
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,783,839.27

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		177,125.33
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		177,125.33

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,783,839.27
	1. BASE Budget Limit	(V-A1)	1,783,839.27	
	2. Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		806,402.97
	1. Direct State Aid Paid By State	(V-B1)	806,402.97	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		127,487.10
D.	At Risk Student	(V-D)		20,009.37
E.	Indian Education For All	(V-E)		4,414.38
F.	American Indian Achievement Gap	(V-F)		42,579.00
G.	Data For Achievement	(V-G)		4,226.46
H.	Special Education Allowable Cost Payment	(V-H)		101,354.40
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		35,946.59
	1. Actual Non-Levy Revenue	(V-J1)	0.00	
	2. Anticipated Non-Levy Revenue	(V-J2)	35,946.59	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		641,419.00
	1. State - Guaranteed Tax Base Aid	(V-L1)	597,136.56	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	44,282.44	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,783,839.27

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		12.92
U.	Over-BASE Mills	(V-U)		0.00
	1. District Property Tax Levy Mills	(V-U1)	0.00	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		12.92

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
02 Big Horn
1190 Lodge Grass H S

Submit ID: 1190-31878329

01 General Fund

Adopted Budget	0001	1,783,839.27

Budget Uses

Expenditure Budget	0002	1,783,839.27
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	806,402.97
Quality Educator	3111	127,487.10
At Risk Student	3112	20,009.37
Indian Education For All	3113	4,414.38
American Indian Achievement Gap	3114	42,579.00
State Special Education Allowable Cost Payment to Districts	3115	101,354.40
Data For Achievement	3116	4,226.46
State - Guaranteed Tax Base Aid	3120	597,136.56

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	35,946.59
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	44,282.44		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	44,282.44
Total Estimated Revenues to Fund Adopted Budget			0004	1,783,839.27
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	160,457.00

Budget Uses

Expenditure Budget	0002	160,457.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	29,500.00
Contingency	0006	2,950.00
Over-Schedule	0011	128,007.00
Fund Balance for Budget	TFS48	15,039.26
Operating Reserve	0961	15,039.26
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	66,016.20
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	8,112.50
State - On-Schedule Transportation Reimbursement	3210	24,337.50
District Tax Levy	1110	61,990.80
District Mills	999	18.11
Total Estimated Revenues to Fund Adopted Budget	0004	160,457.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

02 Big Horn

1190 Lodge Grass H S

Submit ID: 1190-31878329

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	364,592.38

Budget Uses

Expenditure Budget	0002	364,592.38
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	245,791.06
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	245,791.06
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	56,801.32
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	62,000.00
District Mills	999	18.12
Total Estimated Revenues to Fund Adopted Budget	0004	364,592.38

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 Starcraft Allstar XL Activity Bus	2024	223,000.00	25,000.00	44,600.00	25,000.00
2023 Thomas Freightliner C2 Bus	2024	69,500.00	10,000.00	13,900.00	10,000.00
2024 Thomas Bus 1367	2023	169,000.00	33,800.00	33,800.00	16,900.00
1994 MCI Charter	2018	23,500.00	25,400.00	4,700.00	4,700.00
2018 IC 3000	2017	102,449.32	131,717.72	20,489.86	5,000.00
2015 IC CE Bus	2016	39,380.00	57,566.00	7,876.00	400.00
Total					62,000.00

13 Tuition Fund

Adopted Budget	0001	17,500.00

Budget Uses

Expenditure Budget	0002	17,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	91.85
Unreserved Fund Balance Reappropriated	0970	91.85

Estimated Funding Sources

Coal Gross Proceeds	1123	3,480.54
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	13,927.61
District Mills	999	4.07
Total Estimated Revenues to Fund Adopted Budget	0004	17,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	417,500.00

Budget Uses

Expenditure Budget	0002	417,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	143,686.49
Operating Reserve	0961	83,500.00
Unreserved Fund Balance Reappropriated	0970	60,186.49

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	357,313.51
Total Estimated Revenues to Fund Adopted Budget	0004	417,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
02 Big Horn
1190 Lodge Grass H S

Submit ID: 1190-31878329

17 Adult Education Fund

Adopted Budget	0001	7,700.00

Budget Uses

Expenditure Budget	0002	7,700.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,583.92
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,583.92

Estimated Funding Sources

Coal Gross Proceeds	1123	998.52
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	3,117.56
District Mills	999	0.91
Total Estimated Revenues to Fund Adopted Budget	0004	7,700.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	10,530.68

Budget Uses

Expenditure Budget	0002	10,530.68
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	8,999.70
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	8,999.70
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,530.98
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	10,530.68
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	2,286.15

Budget Uses

Expenditure Budget	0002	2,286.15
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,286.15
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,286.15

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,286.15
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

02 Big Horn

1190 Lodge Grass H S

Submit ID: 1190-31878329

61 Building Reserve Fund

Adopted Budget	0001	386,689.77

Budget Uses

Expenditure Budget	0002	386,689.77
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	270,267.53
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	270,267.53
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	31,182.24
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	46,540.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	25,000.00	
Building Reserve Permissive Levy	1110(b)	13,700.00	
District Tax Levy		1110	38,700.00
District Mills		999	11.31
Building Reserve Voted Mills		0134	7.31
Building Reserve Permissive Mills		0135	4.00
Total Estimated Revenues to Fund Adopted Budget		0004	386,689.77

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/06/2025	250,000.00	10	612	0.00	25,000.00	25,000.00
Total						25,000.00

Budget Report
FY 2026

32 Missoula

0588 Lolo Elem

Submit ID: 0588-04019571

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	547	N/A	12,093,311

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Kara Cook

(Signature) (Date)

Chairperson, School Trustees: Bridgett Beal

(Signature) (Date)

County Superintendent: Erin Lipkind

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

32 Missoula

0588 Lolo Elem

Submit ID: 0588-04019571

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	4,750,041.01	437,010.82	10%	9.20%	8,627.00	3,596,032.40	1,145,381.61	94.72
10 Transportation	220,000.00	44,000.00	20%	20.00%	3,312.23	21,023.47	195,664.30	16.18
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	291,200.00		N/A		13,531.24	0.00	277,668.76	22.96
14 Retirement	645,147.00	129,029.40	20%	20.00%	386.99	644,760.01		
17 Adult Education	42,000.00	14,398.24	35%	34.28%	0.00	0.00	42,000.00	3.47
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	141,771.08	0.00	N/A	0.00%	83,826.18	3,344.90	54,600.00	4.51
29 Flexibility	169,097.12	0.00	N/A	0.00%	169,097.12	0.00	0.00	0.00
61 Building Reserve	825,697.02	0.00	N/A	0.00%	723,252.03	80,827.42	21,617.57	1.79
Total of All Funds	7,084,953.23	624,438.46			1,002,032.79	4,345,988.20	1,736,932.24	143.63

50 Debt Service Tax Jurisdiction								
0588	1,162,450.00	0.00	20-9-438	0.00%	74,588.43	0.00	1,087,861.57	89.96

Budget Report
FY 2026

32 Missoula

0588 Lolo Elem

Submit ID: 0588-04019571

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	LOLO K-6	422
M1	LOLO 7-8	125

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,769,992.96
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	342,966.78
D.	At Risk Student	(I-D)	13,571.48
E.	Indian Education For All	(I-E)	11,699.66
F.	American Indian Achievement Gap	(I-F)	4,980.00
G.	Data For Achievement	(I-G)	13,286.63
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	236,531.16
I.	State Special Education Related-Services Payment To Coop	(I-I)	29,827.91
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	45,602.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	543
B.	BASE Budget Limit	(II-B)	3,567,010.17
C.	Maximum Budget Limit	(II-C)	4,426,318.99
D.	Over-BASE Levy As Submitted on Budget	(II-D)	852,689.03
E.	Adopted Budget	(II-E)	4,419,699.20

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,897,351.98
H.	Maximum Budget Limit	(II-H)	4,938,819.13
I.	Highest Budget Without a Vote	(II-I)	4,750,041.01
J.	Highest Budget	(II-J)	4,938,819.13
K.	Highest Voted Amount	(II-K)	188,778.12
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	4,750,041.01

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		437,010.82
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		8,627.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	8,627.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		445,637.82

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		4,750,041.01
1.	BASE Budget Limit	(V-A1)	3,897,351.98	
2.	Over-BASE Budget	(V-A2)	852,689.03	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,769,992.96
1.	Direct State Aid Paid By State	(V-B1)	1,769,992.96	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		342,966.78
D.	At Risk Student	(V-D)		13,571.48
E.	Indian Education For All	(V-E)		11,699.66
F.	American Indian Achievement Gap	(V-F)		4,980.00
G.	Data For Achievement	(V-G)		13,286.63
H.	Special Education Allowable Cost Payment	(V-H)		236,531.16
I.	Remaining Fund Balance Available	(V-I)		8,627.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		50,641.19
1.	Actual Non-Levy Revenue	(V-J1)	37,809.31	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	12,831.88	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,445,055.12
1.	State - Guaranteed Tax Base Aid	(V-L1)	1,152,362.54	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	292,692.58	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,897,351.98

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		852,689.03
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		852,689.03

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		24.21
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		70.51
	1. District Property Tax Levy Mills	(V-U1)	70.51	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		94.72

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

32 Missoula

0588 Lolo Elem

Submit ID: 0588-04019571

01 General Fund

Adopted Budget	0001	4,750,041.01

Budget Uses

Expenditure Budget	0002	4,750,041.01
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	8,627.00
Direct State Aid	3110	1,769,992.96
Quality Educator	3111	342,966.78
At Risk Student	3112	13,571.48
Indian Education For All	3113	11,699.66
American Indian Achievement Gap	3114	4,980.00
State Special Education Allowable Cost Payment to Districts	3115	236,531.16
Data For Achievement	3116	13,286.63
State - Guaranteed Tax Base Aid	3120	1,152,362.54

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	26,809.33
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	10,999.98
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	12,831.88
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	292,692.58		
Over-BASE Levy	1110(c)	852,689.03		
District Tax Levy			1110	1,145,381.61
Total Estimated Revenues to Fund Adopted Budget			0004	4,750,041.01
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	220,000.00

Budget Uses

Expenditure Budget	0002	220,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	19,112.24
Contingency	0006	1,911.22
Over-Schedule	0011	198,976.54
Fund Balance for Budget	TFS48	47,312.23
Operating Reserve	0961	44,000.00
Unreserved Fund Balance Reappropriated	0970	3,312.23

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	5,255.86
State - On-Schedule Transportation Reimbursement	3210	15,767.61
District Tax Levy	1110	195,664.30
District Mills	999	16.18
Total Estimated Revenues to Fund Adopted Budget	0004	220,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2026

32 Missoula

0588 Lolo Elem

Submit ID: 0588-04019571

13 Tuition Fund

Adopted Budget	0001	291,200.00

Budget Uses

Expenditure Budget	0002	291,200.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	13,531.24
Unreserved Fund Balance Reappropriated	0970	13,531.24

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	277,668.76
District Mills	999	22.96
Total Estimated Revenues to Fund Adopted Budget	0004	291,200.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

32 Missoula

0588 Lolo Elem

Submit ID: 0588-04019571

14 Retirement Fund

Adopted Budget	0001	645,147.00

Budget Uses

Expenditure Budget	0002	645,147.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	129,416.39
Operating Reserve	0961	129,029.40
Unreserved Fund Balance Reappropriated	0970	386.99

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	644,760.01
Total Estimated Revenues to Fund Adopted Budget	0004	645,147.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

32 Missoula

0588 Lolo Elem

Submit ID: 0588-04019571

17 Adult Education Fund

Adopted Budget	0001	42,000.00

Budget Uses

Expenditure Budget	0002	42,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	14,398.24
Operating Reserve	0961	14,398.24
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	42,000.00
District Mills	999	3.47
Total Estimated Revenues to Fund Adopted Budget	0004	42,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	141,771.08

Budget Uses

Expenditure Budget	0002	141,771.08
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	83,826.18
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	83,826.18
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	3,344.90
District Tax Levy	1110	54,600.00
District Mills	999	4.51
Total Estimated Revenues to Fund Adopted Budget	0004	141,771.08
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

32 Missoula

0588 Lolo Elem

Submit ID: 0588-04019571

29 Flexibility Fund

Adopted Budget	0001	169,097.12

Budget Uses

Expenditure Budget	0002	169,097.12
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	169,097.12
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	169,097.12

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	169,097.12
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

32 Missoula

0588 Lolo Elem

Submit ID: 0588-04019571

50 Debt Service Fund

0588

Taxable Value		12,093,311.00
Adopted Budget	0001	1,162,450.00

Budget Uses

Expenditure Budget	0002	1,162,450.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	74,588.43
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	74,588.43
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,087,861.57
Jurisdiction Mills	999	89.96
Total Estimated Revenues to Fund Adopted Budget	0004	1,162,450.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
Elementary Bond	12/22/2020	06/30/2051	17,100,000.00	16,105,000.00	235,000.00	515,050.00	500.00
Elementary Bond	11/23/2021	06/30/2038	5,000,000.00	4,100,000.00	280,000.00	131,400.00	500.00
Total Bond Requirements							1,162,450.00

Total Debt Service Requirements	0002	1,162,450.00

Budget Report
FY 2026

32 Missoula

0588 Lolo Elem

Submit ID: 0588-04019571

61 Building Reserve Fund

Adopted Budget		0001	825,697.02

Budget Uses

Expenditure Budget		0002	825,697.02
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	723,252.03
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	723,252.03
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	80,827.42
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	21,617.57	
District Tax Levy		1110	21,617.57
District Mills		999	1.79
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.79
Total Estimated Revenues to Fund Adopted Budget		0004	825,697.02

Budget Report
FY 2026

41 Ravalli

0741 Lone Rock Elem

Submit ID: 0741-27599183

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	271	N/A	7,609,482

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Christy McLaren

(Signature) (Date)

Chairperson, School Trustees: Gary Leese

(Signature) (Date)

County Superintendent: Regina Plettenberg

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

41 Ravalli

0741 Lone Rock Elem

Submit ID: 0741-27599183

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,096,948.25	83,895.63	10%	4.00%	0.00	1,801,614.58	295,333.67	38.80
10 Transportation	215,000.00	37,248.35	20%	17.32%	0.00	52,848.96	162,151.04	21.31
11 Bus Depreciation Reserve	224,895.83	0.00	N/A	0.00%	142,624.23	0.00	82,271.60	10.81
13 Tuition	454,861.38		N/A		0.00	0.00	454,861.38	59.78
14 Retirement	350,000.00	70,000.00	20%	20.00%	14,915.19	335,084.81		
17 Adult Education	50,000.00	11,891.17	35%	23.78%	0.00	0.00	50,000.00	6.57
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	21,360.57	0.00	N/A	0.00%	0.00	1,710.57	19,650.00	2.58
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	71,219.69	0.00	N/A	0.00%	57.86	49,110.69	22,051.14	2.90
Total of All Funds	3,484,285.72	203,035.15			157,597.28	2,240,369.61	1,086,318.83	142.75

50 Debt Service								
Tax Jurisdiction								
0741	51,237.50	0.00	20-9-438	0.00%	22,461.00	0.00	28,776.50	3.78

Budget Report
FY 2026

41 Ravalli

0741 Lone Rock Elem

Submit ID: 0741-27599183

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	LONE ROCK K-6	234
M1	LONE ROCK 7-8	37

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	895,879.99
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	211,848.00
D.	At Risk Student	(I-D)	8,274.67
E.	Indian Education For All	(I-E)	5,583.12
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	6,582.59
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	108,235.13
I.	State Special Education Related-Services Payment To Coop	(I-I)	14,777.63
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	21,734.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	271
B.	BASE Budget Limit	(II-B)	1,805,806.84
C.	Maximum Budget Limit	(II-C)	2,236,181.79
D.	Over-BASE Levy As Submitted on Budget	(II-D)	103,855.00
E.	Adopted Budget	(II-E)	1,909,661.84

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	92%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,993,093.25
H.	Maximum Budget Limit	(II-H)	2,498,948.00
I.	Highest Budget Without a Vote	(II-I)	2,096,948.25
J.	Highest Budget	(II-J)	2,498,948.00
K.	Highest Voted Amount	(II-K)	401,999.75
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,096,948.25

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		83,895.63
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		83,895.63

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,096,948.25
1.	BASE Budget Limit	(V-A1)	1,993,093.25	
2.	Over-BASE Budget	(V-A2)	103,855.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		895,879.99
1.	Direct State Aid Paid By State	(V-B1)	895,879.99	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		211,848.00
D.	At Risk Student	(V-D)		8,274.67
E.	Indian Education For All	(V-E)		5,583.12
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		6,582.59
H.	Special Education Allowable Cost Payment	(V-H)		108,235.13
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		18,600.98
1.	Actual Non-Levy Revenue	(V-J1)	18,600.98	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		738,088.77
1.	State - Guaranteed Tax Base Aid	(V-L1)	546,610.10	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	191,478.67	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,993,093.25

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		103,855.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		103,855.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		25.15
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		13.65
	1. District Property Tax Levy Mills	(V-U1)	13.65	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		38.80

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
41 Ravalli

0741 Lone Rock Elem

Submit ID: 0741-27599183

01 General Fund

Adopted Budget	0001	2,096,948.25

Budget Uses

Expenditure Budget	0002	2,096,948.25
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	895,879.99
Quality Educator	3111	211,848.00
At Risk Student	3112	8,274.67
Indian Education For All	3113	5,583.12
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	108,235.13
Data For Achievement	3116	6,582.59
State - Guaranteed Tax Base Aid	3120	546,610.10

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	18,600.98
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	191,478.67		
Over-BASE Levy	1110(c)	103,855.00		
District Tax Levy			1110	295,333.67
Total Estimated Revenues to Fund Adopted Budget			0004	2,096,948.25
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	215,000.00

Budget Uses

Expenditure Budget	0002	215,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	48,044.50
Contingency	0006	4,804.45
Over-Schedule	0011	162,151.05
Fund Balance for Budget	TFS48	37,248.35
Operating Reserve	0961	37,248.35
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	13,212.24
State - On-Schedule Transportation Reimbursement	3210	39,636.72
District Tax Levy	1110	162,151.04
District Mills	999	21.31
Total Estimated Revenues to Fund Adopted Budget	0004	215,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	224,895.83

Budget Uses

Expenditure Budget	0002	224,895.83
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	142,624.23
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	142,624.23
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	82,271.60
District Mills	999	10.81
Total Estimated Revenues to Fund Adopted Budget	0004	224,895.83

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2026 Bus TB333388	2025	165,581.63	0.00	33,116.33	33,116.33
2022 IC 3000 Bus	2022	100,624.94	60,374.97	20,124.99	20,124.99
2021 IC CE Bus	2021	95,520.05	76,416.04	19,104.01	19,104.01
2019 IC CE Bus	2018	99,262.70	138,967.78	19,852.54	9,926.27
2015 Bus 84 passenger	2015	106,266.00	159,399.00	N/A	NA
Bus Radio, portable	2015	37,028.00	55,542.00	N/A	NA
UPGRADE BUS RADIOS	2012	1,094.63	1,641.95	N/A	NA
2011 IC Corp 3000 Model 84 Passenger	2011	94,289.00	141,433.50	N/A	NA
Bus Radio	2011	1,970.55	2,955.83	N/A	NA
Total					82,271.60

13 Tuition Fund

Adopted Budget	0001	454,861.38

Budget Uses

Expenditure Budget	0002	454,861.38
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	454,861.38
District Mills	999	59.78
Total Estimated Revenues to Fund Adopted Budget	0004	454,861.38
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

41 Ravalli

0741 Lone Rock Elem

Submit ID: 0741-27599183

14 Retirement Fund

Adopted Budget	0001	350,000.00

Budget Uses

Expenditure Budget	0002	335,084.81
Add To Fund Balance	0003	14,915.19
Fund Balance for Budget	TFS48	84,915.19
Operating Reserve	0961	70,000.00
Unreserved Fund Balance Reappropriated	0970	14,915.19

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	335,084.81
Total Estimated Revenues to Fund Adopted Budget	0004	350,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	50,000.00

Budget Uses

Expenditure Budget	0002	50,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	11,891.17
Operating Reserve	0961	11,891.17
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	50,000.00
District Mills	999	6.57
Total Estimated Revenues to Fund Adopted Budget	0004	50,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	21,360.57

Budget Uses

Expenditure Budget	0002	21,360.57
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,710.57
District Tax Levy	1110	19,650.00
District Mills	999	2.58
Total Estimated Revenues to Fund Adopted Budget	0004	21,360.57
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

41 Ravalli

0741 Lone Rock Elem

Submit ID: 0741-27599183

50 Debt Service Fund

0741

Taxable Value		7,609,482.00
Adopted Budget	0001	51,237.50

Budget Uses

Expenditure Budget	0002	51,237.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	22,461.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	22,461.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	28,776.50
Jurisdiction Mills	999	3.78
Total Estimated Revenues to Fund Adopted Budget	0004	51,237.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
Elementary Bond	08/30/2012	06/30/2032	761,000.00	275,000.00	40,000.00	10,837.50	400.00
Total Bond Requirements							51,237.50
Total Debt Service Requirements						0002	51,237.50

Budget Report
FY 2026

41 Ravalli

0741 Lone Rock Elem

Submit ID: 0741-27599183

61 Building Reserve Fund

Adopted Budget		0001	71,219.69

Budget Uses

Expenditure Budget		0002	71,219.69
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	57.86
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	57.86
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	49,110.69
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	22,051.14	
District Tax Levy		1110	22,051.14
District Mills		999	2.90
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.90
Total Estimated Revenues to Fund Adopted Budget		0004	71,219.69

Budget Report
FY 2026

53 Valley

0941 Lustre Elem

Submit ID: 0941-87006550

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 47	N/A	1,509,202

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Shelley Keller

(Signature) (Date)

Chairperson, School Trustees: Brant Unrau

(Signature) (Date)

County Superintendent: Marie Pippin

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

53 Valley

0941 Lustre Elem

Submit ID: 0941-87006550

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	460,451.97	46,245.93	10%	10.04%	46,716.06	281,359.02	132,376.89	87.71
10 Transportation	115,000.00	0.00	20%	0.00%	0.00	60,000.00	55,000.00	36.44
11 Bus Depreciation Reserve	350,353.08	0.00	N/A	0.00%	295,596.67	0.00	54,756.41	36.28
13 Tuition	27,117.52		N/A		0.00	27,117.52	0.00	0.00
14 Retirement	60,000.00	9,408.09	20%	15.68%	0.00	60,000.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	300.00	0.00	N/A	0.00%	0.00	300.00	0.00	0.00
29 Flexibility	132,771.36	0.00	N/A	0.00%	107,771.36	25,000.00	0.00	0.00
61 Building Reserve	127,519.20	0.00	N/A	0.00%	61,654.20	36,692.00	29,173.00	19.33
Total of All Funds	1,273,513.13	55,654.02			511,738.29	490,468.54	271,306.30	179.76

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

53 Valley

0941 Lustre Elem

Submit ID: 0941-87006550

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 LUSTRE K-8 47 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	163,525.03
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	41,613.00
D.	At Risk Student	(I-D)	2,657.04
E.	Indian Education For All	(I-E)	1,192.39
F.	American Indian Achievement Gap	(I-F)	249.00
G.	Data For Achievement	(I-G)	1,141.63
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	6,544.00
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,181.20
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	4,366.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	51
B.	BASE Budget Limit	(II-B)	351,873.02
C.	Maximum Budget Limit	(II-C)	438,435.66
D.	Over-BASE Levy As Submitted on Budget	(II-D)	86,562.64
E.	Adopted Budget	(II-E)	438,435.66

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	349,549.38
H.	Maximum Budget Limit	(II-H)	425,768.76
I.	Highest Budget Without a Vote	(II-I)	436,112.02
J.	Highest Budget	(II-J)	460,451.97
K.	Highest Voted Amount	(II-K)	24,339.95
L.	Amount Approved on Ballot by Voters	(II-L)	24,339.95
M.	Adopted Budget	(II-M)	460,451.97

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		46,045.20
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		200.73
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	200.73	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		46,716.06
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	46,716.06	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		92,961.99

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		460,451.97
	1. BASE Budget Limit	(V-A1)	349,549.38	
	2. Over-BASE Budget	(V-A2)	110,902.59	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		163,525.03
	1. Direct State Aid Paid By State	(V-B1)	163,525.03	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		41,613.00
D.	At Risk Student	(V-D)		2,657.04
E.	Indian Education For All	(V-E)		1,192.39
F.	American Indian Achievement Gap	(V-F)		249.00
G.	Data For Achievement	(V-G)		1,141.63
H.	Special Education Allowable Cost Payment	(V-H)		6,544.00
I.	Remaining Fund Balance Available	(V-I)		46,716.06
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,308.75
	1. Actual Non-Levy Revenue	(V-J1)	2,308.75	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		83,602.48
	1. State - Guaranteed Tax Base Aid	(V-L1)	62,128.18	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	21,474.30	
M.	**Subtotal of BASE Budget Revenue	(V-M)		349,549.38

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		110,902.59
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		110,902.59

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		14.23
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		73.48
	1. District Property Tax Levy Mills	(V-U1)	73.48	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		87.71

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

53 Valley

0941 Lustre Elem

Submit ID: 0941-87006550

01 General Fund

Adopted Budget	0001	460,451.97

Budget Uses

Expenditure Budget	0002	460,451.97
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	46,716.06
Direct State Aid	3110	163,525.03
Quality Educator	3111	41,613.00
At Risk Student	3112	2,657.04
Indian Education For All	3113	1,192.39
American Indian Achievement Gap	3114	249.00
State Special Education Allowable Cost Payment to Districts	3115	6,544.00
Data For Achievement	3116	1,141.63
State - Guaranteed Tax Base Aid	3120	62,128.18

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,908.75
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	400.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	21,474.30		
Over-BASE Levy	1110(c)	110,902.59		
District Tax Levy			1110	132,376.89
Total Estimated Revenues to Fund Adopted Budget			0004	460,451.97
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2026

53 Valley

0941 Lustre Elem

Submit ID: 0941-87006550

10 Transportation Fund

Adopted Budget	0001	115,000.00

Budget Uses

Expenditure Budget	0002	115,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	60,000.00
Contingency	0006	0.00
Over-Schedule	0011	55,000.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	15,000.00
State - On-Schedule Transportation Reimbursement	3210	45,000.00
District Tax Levy	1110	55,000.00
District Mills	999	36.44
Total Estimated Revenues to Fund Adopted Budget	0004	115,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

53 Valley

0941 Lustre Elem

Submit ID: 0941-87006550

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	350,353.08

Budget Uses

Expenditure Budget	0002	350,353.08
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	295,596.67
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	295,596.67
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	54,756.41
District Mills	999	36.28
Total Estimated Revenues to Fund Adopted Budget	0004	350,353.08

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2024 IC 3000	2024	92,589.54	18,517.91	18,517.91	18,517.91
Bus # Blue Bird Handicap Bus	2024	10,000.00	4,000.00	2,000.00	2,000.00
International #9 Nashua bus	2023	4,500.00	1,800.00	900.00	900.00
2023 International #5	2022	75,923.49	45,554.10	15,184.70	15,184.70
2020 International #4	2019	90,769.02	108,922.80	18,153.80	18,153.80
International #2	2015	79,440.03	119,160.05	N/A	NA
Total					54,756.41

13 Tuition Fund

Adopted Budget	0001	27,117.52

Budget Uses

Expenditure Budget	0002	27,117.52
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	27,117.52
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	27,117.52
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	60,000.00

Budget Uses

Expenditure Budget	0002	60,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,408.09
Operating Reserve	0961	9,408.09
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	60,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	60,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	300.00

Budget Uses

Expenditure Budget	0002	300.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	300.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	300.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	132,771.36

Budget Uses

Expenditure Budget	0002	132,771.36
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	107,771.36
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	107,771.36

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	25,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	132,771.36
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

53 Valley

0941 Lustre Elem

Submit ID: 0941-87006550

61 Building Reserve Fund

Adopted Budget		0001	127,519.20

Budget Uses

Expenditure Budget		0002	127,519.20
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	61,654.20
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	61,654.20
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	36,692.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	20,000.00	
Building Reserve Permissive Levy	1110(b)	9,173.00	
District Tax Levy		1110	29,173.00
District Mills		999	19.33
Building Reserve Voted Mills		0134	13.25
Building Reserve Permissive Mills		0135	6.08
Total Estimated Revenues to Fund Adopted Budget		0004	127,519.20

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/06/2025	60,000.00	3	612	0.00	20,000.00	20,000.00
Total						20,000.00

Budget Report
FY 2026

05 Carbon

1231 Luther Elem

Submit ID: 1231-31597481

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	8	N/A	2,590,158

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Melissa Larsen

(Signature) (Date)

Chairperson, School Trustees: Carrie Entenmann

(Signature) (Date)

County Superintendent: Leah Niemi

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026
05 Carbon
1231 Luther Elem

Submit ID: 1231-31597481

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	172,934.82	17,910.58	10%	10.36%	23,141.82	84,989.39	64,803.61	25.02
10 Transportation	40,000.00	8,000.00	20%	20.00%	25,728.66	4,272.40	9,998.94	3.86
11 Bus Depreciation Reserve	93,364.64	0.00	N/A	0.00%	79,914.84	0.00	13,449.80	5.19
13 Tuition	49,743.00		N/A		1,541.71	0.00	48,201.29	18.61
14 Retirement	25,000.00	5,000.00	20%	20.00%	7,474.67	17,525.33		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	659.80	0.00	N/A	0.00%	553.31	106.49	0.00	0.00
29 Flexibility	85.14	0.00	N/A	0.00%	85.14	0.00	0.00	0.00
61 Building Reserve	26,330.52	0.00	N/A	0.00%	26,330.52	0.00	0.00	0.00
Total of All Funds	408,117.92	30,910.58			164,770.67	106,893.61	136,453.64	52.68

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

05 Carbon

1231 Luther Elem

Submit ID: 1231-31597481

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 LUTHER K-8 8

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	50,374.40
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	19,671.60
D.	At Risk Student	(I-D)	540.89
E.	Indian Education For All	(I-E)	202.96
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	194.32
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	9,384.64
I.	State Special Education Related-Services Payment To Coop	(I-I)	436.24
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	10
B.	BASE Budget Limit	(II-B)	125,660.51
C.	Maximum Budget Limit	(II-C)	154,371.01
D.	Over-BASE Levy As Submitted on Budget	(II-D)	48,856.54
E.	Adopted Budget	(II-E)	174,517.05

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	124,078.28
H.	Maximum Budget Limit	(II-H)	154,278.80
I.	Highest Budget Without a Vote	(II-I)	172,934.82
J.	Highest Budget	(II-J)	184,878.64
K.	Highest Voted Amount	(II-K)	11,943.82
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	172,934.82

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		17,293.48
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		617.10
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	617.10	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		23,141.82
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	23,141.82	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		41,052.40

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		172,934.82
	1. BASE Budget Limit	(V-A1)	124,078.28	
	2. Over-BASE Budget	(V-A2)	48,856.54	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		50,374.40
	1. Direct State Aid Paid By State	(V-B1)	50,374.40	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		19,671.60
D.	At Risk Student	(V-D)		540.89
E.	Indian Education For All	(V-E)		202.96
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		194.32
H.	Special Education Allowable Cost Payment	(V-H)		9,384.64
I.	Remaining Fund Balance Available	(V-I)		23,141.82
J.	Non-Levy Revenue and Funding Sources	(V-J)		4,620.58
	1. Actual Non-Levy Revenue	(V-J1)	4,620.58	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		15,947.07
	1. State - Guaranteed Tax Base Aid	(V-L1)	0.00	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	15,947.07	
M.	**Subtotal of BASE Budget Revenue	(V-M)		124,078.28

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		48,856.54
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		48,856.54

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		6.16
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		18.86
	1. District Property Tax Levy Mills	(V-U1)	18.86	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		25.02

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
05 Carbon
1231 Luther Elem

Submit ID: 1231-31597481

01 General Fund

Adopted Budget	0001	172,934.82

Budget Uses

Expenditure Budget	0002	172,934.82
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	23,141.82
Direct State Aid	3110	50,374.40
Quality Educator	3111	19,671.60
At Risk Student	3112	540.89
Indian Education For All	3113	202.96
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	9,384.64
Data For Achievement	3116	194.32
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	4,620.58
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	15,947.07		
Over-BASE Levy	1110(c)	48,856.54		
District Tax Levy			1110	64,803.61
Total Estimated Revenues to Fund Adopted Budget			0004	172,934.82
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2026
05 Carbon

1231 Luther Elem

Submit ID: 1231-31597481

10 Transportation Fund

Adopted Budget	0001	40,000.00

Budget Uses

Expenditure Budget	0002	40,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	3,884.00
Contingency	0006	388.40
Over-Schedule	0011	35,727.60
Fund Balance for Budget	TFS48	33,728.66
Operating Reserve	0961	8,000.00
Unreserved Fund Balance Reappropriated	0970	25,728.66

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	1,068.10
State - On-Schedule Transportation Reimbursement	3210	3,204.30
District Tax Levy	1110	9,998.94
District Mills	999	3.86
Total Estimated Revenues to Fund Adopted Budget	0004	40,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	93,364.64

Budget Uses

Expenditure Budget	0002	93,364.64
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	79,914.84
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	79,914.84
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	13,449.80
District Mills	999	5.19
Total Estimated Revenues to Fund Adopted Budget	0004	93,364.64

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Ford Expedition King Ranch	2024	67,248.99	0.00	13,449.80	13,449.80
Total					13,449.80

13 Tuition Fund

Adopted Budget	0001	49,743.00

Budget Uses

Expenditure Budget	0002	49,743.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,541.71
Unreserved Fund Balance Reappropriated	0970	1,541.71

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	48,201.29
District Mills	999	18.61
Total Estimated Revenues to Fund Adopted Budget	0004	49,743.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	25,000.00

Budget Uses

Expenditure Budget	0002	25,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	12,474.67
Operating Reserve	0961	5,000.00
Unreserved Fund Balance Reappropriated	0970	7,474.67

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	17,525.33
Total Estimated Revenues to Fund Adopted Budget	0004	25,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	659.80

Budget Uses

Expenditure Budget	0002	659.80
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	553.31
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	553.31
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	106.49
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	659.80
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	85.14

Budget Uses

Expenditure Budget	0002	85.14
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	85.14
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	85.14

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	85.14
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
05 Carbon
1231 Luther Elem

Submit ID: 1231-31597481

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
05 Carbon

1231 Luther Elem

Submit ID: 1231-31597481

61 Building Reserve Fund

Adopted Budget		0001	26,330.52

Budget Uses

Expenditure Budget		0002	26,330.52
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	26,330.52
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	26,330.52
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	26,330.52

Budget Report
FY 2026

16 Gallatin

0370 Malmborg Elem

Submit ID: 0370-86075424

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	9	N/A	3,119,471

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Ashley Mares Jones

(Signature) (Date)

Chairperson, School Trustees: Sheena Eads

(Signature) (Date)

County Superintendent: John Nielson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

16 Gallatin

0370 Malmborg Elem

Submit ID: 0370-86075424

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	125,015.56	11,175.52	10%	8.94%	0.00	45,053.35	79,962.21	25.63
10 Transportation	440.32	0.00	20%	0.00%	440.32	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	13,187.53		N/A		111.42	0.00	13,076.11	4.19
14 Retirement	13,000.00	2,600.00	20%	20.00%	1,977.26	11,022.74		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	2,252.07	0.00	N/A	0.00%	2,154.66	97.41	0.00	0.00
29 Flexibility	27,781.82	0.00	N/A	0.00%	27,281.82	500.00	0.00	0.00
61 Building Reserve	185,233.08	0.00	N/A	0.00%	144,198.08	32,828.00	8,207.00	2.63
Total of All Funds	366,910.38	13,775.52			176,163.56	89,501.50	101,245.32	32.45

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

16 Gallatin

0370 Malmborg Elem

Submit ID: 0370-86075424

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 MALMBORG K-8 9

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	26,638.70
B.	Mandatory Non-isolated Levy	(I-B)	26,638.70
C.	Quality Educator	(I-C)	15,132.00
D.	At Risk Student	(I-D)	323.00
E.	Indian Education For All	(I-E)	220.07
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	218.61
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,472.40
I.	State Special Education Related-Services Payment To Coop	(I-I)	490.77
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	9
B.	BASE Budget Limit	(II-B)	99,364.72
C.	Maximum Budget Limit	(II-C)	123,524.98
D.	Over-BASE Levy As Submitted on Budget	(II-D)	11,513.17
E.	Adopted Budget	(II-E)	110,877.89

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	113,502.39
H.	Maximum Budget Limit	(II-H)	143,670.92
I.	Highest Budget Without a Vote	(II-I)	125,015.56
J.	Highest Budget	(II-J)	143,670.92
K.	Highest Voted Amount	(II-K)	18,655.36
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	125,015.56

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		11,175.52
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		11,175.52

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		125,015.56
1.	BASE Budget Limit	(V-A1)	113,502.39	
2.	Over-BASE Budget	(V-A2)	11,513.17	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		53,277.40
1.	Direct State Aid Paid By State	(V-B1)	26,638.70	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	26,638.70	
C.	Quality Educator	(V-C)		15,132.00
D.	At Risk Student	(V-D)		323.00
E.	Indian Education For All	(V-E)		220.07
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		218.61
H.	Special Education Allowable Cost Payment	(V-H)		1,472.40
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,048.57
1.	Actual Non-Levy Revenue	(V-J1)	1,048.57	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		41,810.34
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	41,810.34	
M.	**Subtotal of BASE Budget Revenue	(V-M)		113,502.39

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		11,513.17
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		11,513.17

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		8.54
S.	BASE Mills - Elementary	(V-S)		13.40
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		3.69
	1. District Property Tax Levy Mills	(V-U1)	3.69	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		25.63

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
16 Gallatin

0370 Malmborg Elem

Submit ID: 0370-86075424

01 General Fund

Adopted Budget	0001	125,015.56

Budget Uses

Expenditure Budget	0002	125,015.56
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	26,638.70
Quality Educator	3111	15,132.00
At Risk Student	3112	323.00
Indian Education For All	3113	220.07
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	1,472.40
Data For Achievement	3116	218.61
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,048.57
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	26,638.70	
BASE Levy	1110(b)	41,810.34	
Over-BASE Levy	1110(c)	11,513.17	
District Tax Levy		1110	79,962.21
Total Estimated Revenues to Fund Adopted Budget		0004	125,015.56
Estimated Revenues Exceeding Adopted Budget		0004a	0.00

10 Transportation Fund

Adopted Budget	0001	440.32

Budget Uses

Expenditure Budget	0002	440.32
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	440.32
Fund Balance for Budget	TFS48	440.32
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	440.32

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	440.32
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	13,187.53

Budget Uses

Expenditure Budget	0002	13,187.53
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	111.42
Unreserved Fund Balance Reappropriated	0970	111.42

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	13,076.11
District Mills	999	4.19
Total Estimated Revenues to Fund Adopted Budget	0004	13,187.53
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	13,000.00

Budget Uses

Expenditure Budget	0002	13,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,577.26
Operating Reserve	0961	2,600.00
Unreserved Fund Balance Reappropriated	0970	1,977.26

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	11,022.74
Total Estimated Revenues to Fund Adopted Budget	0004	13,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	2,252.07

Budget Uses

Expenditure Budget	0002	2,252.07
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,154.66
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,154.66
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	97.41
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,252.07
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

16 Gallatin

0370 Malmborg Elem

Submit ID: 0370-86075424

29 Flexibility Fund

Adopted Budget	0001	27,781.82

Budget Uses

Expenditure Budget	0002	27,781.82
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	27,281.82
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	27,281.82

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	500.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	27,781.82
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

16 Gallatin

0370 Malmborg Elem

Submit ID: 0370-86075424

61 Building Reserve Fund

Adopted Budget		0001	185,233.08

Budget Uses

Expenditure Budget		0002	185,233.08
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	144,198.08
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	144,198.08
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	32,828.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	8,207.00	
District Tax Levy		1110	8,207.00
District Mills		999	2.63
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.63
Total Estimated Revenues to Fund Adopted Budget		0004	185,233.08

Budget Report
FY 2026

36 Phillips

0659 Malta K-12 Schools

Submit ID: 0659-93034580

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 374	* 135	7,078,724

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Heathyr Knowles

(Signature) (Date)

Chairperson, School Trustees: Kyle Kluck

(Signature) (Date)

County Superintendent: Darlene Kolczak

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026
36 Phillips
0659 Malta K-12 Schools

Submit ID: 0659-93034580

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	4,919,426.85	540,158.90	10%	10.98%	0.00	3,719,743.92	1,199,682.93	169.48
10 Transportation	710,000.00	142,000.00	20%	20.00%	138,564.11	170,593.92	400,841.97	56.63
11 Bus Depreciation Reserve	282,720.98	0.00	N/A	0.00%	79,720.98	0.00	203,000.00	28.68
13 Tuition	150,000.00		N/A		147,773.40	0.00	2,226.60	0.31
14 Retirement	650,000.00	125,000.00	20%	19.23%	71,928.50	578,071.50		
17 Adult Education	23,967.72	0.00	35%	0.00%	23,967.72	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	99,898.33	0.00	N/A	0.00%	36,919.83	3,428.50	59,550.00	8.41
29 Flexibility	64,107.20	0.00	N/A	0.00%	64,107.20	0.00	0.00	0.00
61 Building Reserve	618,768.10	0.00	N/A	0.00%	379,428.10	111,472.00	127,868.00	18.07
Total of All Funds	7,518,889.18	807,158.90			942,409.84	4,583,309.84	1,993,169.50	281.58

50 Debt Service Tax Jurisdiction								
0659	0.00	0.00	20-9-438	0.00%	9,147.11	0.00	0.00	0.00

Budget Report
FY 2026

36 Phillips

0659 Malta K-12 Schools

Submit ID: 0659-93034580

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	MALTA K-6	288	*
E3	LORING K-8	7	*
M1	MALTA 7-8	79	*
H1	MALTA HS 9-12	135	*

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,918,610.36
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	341,415.75
D.	At Risk Student	(I-D)	19,624.40
E.	Indian Education For All	(I-E)	12,913.33
F.	American Indian Achievement Gap	(I-F)	20,169.00
G.	Data For Achievement	(I-G)	12,363.61
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	110,373.78
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	33,534.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	32,163.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	516
B.	BASE Budget Limit	(II-B)	3,739,702.76
C.	Maximum Budget Limit	(II-C)	4,645,468.70
D.	Over-BASE Levy As Submitted on Budget	(II-D)	900,211.49
E.	Adopted Budget	(II-E)	4,639,914.25

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,994,763.94
H.	Maximum Budget Limit	(II-H)	4,919,426.85
I.	Highest Budget Without a Vote	(II-I)	4,894,975.43
J.	Highest Budget	(II-J)	4,919,426.85
K.	Highest Voted Amount	(II-K)	24,451.42
L.	Amount Approved on Ballot by Voters	(II-L)	24,451.42
M.	Adopted Budget	(II-M)	4,919,426.85

Budget Report
FY 2026
36 Phillips
0659 Malta K-12 Schools

Submit ID: 0659-93034580

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			491,942.69
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			48,216.21
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	48,216.21		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			540,158.90

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	81,144.36	29,229.42	110,373.78
B.	Special Education RSBG to Coop	0.00	0.00	0.00
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	32,457.74	11,691.77	44,149.51

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	245,967.00	364,401.00	610,368.00
F.	100% Of Per Student Entitlement	2,563,552.70	1,118,272.50	3,681,825.20
		2,809,519.70	1,482,673.50	4,292,193.20
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	991,760.45	523,383.75	1,515,144.20
H.	Special Education in BASE@40%	32,457.74	11,691.77	44,149.51
I.	Subsidized BASE Amount	1,024,218.19	535,075.52	1,559,293.71
J.	Subsidized BASE Ratio	66%	34%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		4,919,426.85
	1. BASE Budget Limit	(V-A1)	3,994,763.94	
	2. Over-BASE Budget	(V-A2)	924,662.91	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,918,610.36
	1. Direct State Aid Paid By State	(V-B1)	1,918,610.36	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		341,415.75
D.	At Risk Student	(V-D)		19,624.40
E.	Indian Education For All	(V-E)		12,913.33
F.	American Indian Achievement Gap	(V-F)		20,169.00
G.	Data For Achievement	(V-G)		12,363.61

H.	Special Education Allowable Cost Payment	(V-H)		110,373.78
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
	1. Actual Non-Levy Revenue	(V-J1)	0.00	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,559,293.71
	1. State - Guaranteed Tax Base Aid	(V-L1)	1,284,273.69	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	275,020.02	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,994,763.94

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		924,662.91
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		924,662.91

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		25.34
T.	BASE Mills - High School	(V-T)		13.51
U.	Over-BASE Mills	(V-U)		130.63
	1. District Property Tax Levy Mills	(V-U1)	130.63	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		169.48

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
36 Phillips

0659 Malta K-12 Schools

Submit ID: 0659-93034580

01 General Fund

Adopted Budget	0001	4,919,426.85

Budget Uses

Expenditure Budget	0002	4,919,426.85
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,918,610.36
Quality Educator	3111	341,415.75
At Risk Student	3112	19,624.40
Indian Education For All	3113	12,913.33
American Indian Achievement Gap	3114	20,169.00
State Special Education Allowable Cost Payment to Districts	3115	110,373.78
Data For Achievement	3116	12,363.61
State - Guaranteed Tax Base Aid	3120	1,284,273.69

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	275,020.02		
Over-BASE Levy	1110(c)	924,662.91		
District Tax Levy			1110	1,199,682.93
Total Estimated Revenues to Fund Adopted Budget			0004	4,919,426.85
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	710,000.00

Budget Uses

Expenditure Budget	0002	710,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	155,085.39
Contingency	0006	15,508.54
Over-Schedule	0011	539,406.07
Fund Balance for Budget	TFS48	280,564.11
Operating Reserve	0961	142,000.00
Unreserved Fund Balance Reappropriated	0970	138,564.11

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	42,648.48
State - On-Schedule Transportation Reimbursement	3210	127,945.44
District Tax Levy	1110	400,841.97
District Mills	999	56.63
Total Estimated Revenues to Fund Adopted Budget	0004	710,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
36 Phillips

Submit ID: 0659-93034580

0659 Malta K-12 Schools

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	282,720.98

Budget Uses

Expenditure Budget	0002	282,720.98
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	79,720.98
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	79,720.98
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	203,000.00
District Mills	999	28.68
Total Estimated Revenues to Fund Adopted Budget	0004	282,720.98

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2016 Motor Coach - Activity Bus	2025	265,500.00	0.00	53,100.00	53,100.00
2025 Freightliner Chassis - South Wagner Route	2025	127,750.00	0.00	25,550.00	25,550.00
2014 MCI J4500 Bus A4	2023	202,000.00	80,800.00	40,400.00	40,400.00
2020 Ford Explorer E Class Spare	2023	60,269.00	24,107.60	12,053.80	12,053.00
2024 Ford Transit T350	2023	112,418.55	44,967.42	22,483.71	22,483.00
2019 Champion Defender Bus A6	2022	163,981.00	98,388.60	32,796.20	32,796.00
2010 International Route Bus Spare R8	2021	15,000.00	12,000.00	3,000.00	0.00
2012 Motor Coach Transit	2021	140,000.00	112,000.00	28,000.00	16,618.00
2017 Chevrolet Express	2020	59,000.00	59,000.00	11,800.00	0.00
2017 Chevrolet Express 2	2020	57,500.00	57,500.00	11,500.00	0.00
2018 Ford Expedition E Class R6	2020	48,150.00	48,150.00	9,630.00	0.00
2010 Thomas Bus A5	2016	102,400.00	153,600.00	N/A	NA
Total					203,000.00

13 Tuition Fund

Adopted Budget	0001	150,000.00

Budget Uses

Expenditure Budget	0002	150,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	147,773.40
Unreserved Fund Balance Reappropriated	0970	147,773.40

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,226.60
District Mills	999	0.31
Total Estimated Revenues to Fund Adopted Budget	0004	150,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	650,000.00

Budget Uses

Expenditure Budget	0002	650,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	196,928.50
Operating Reserve	0961	125,000.00
Unreserved Fund Balance Reappropriated	0970	71,928.50

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	578,071.50
Total Estimated Revenues to Fund Adopted Budget	0004	650,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	23,967.72

Budget Uses

Expenditure Budget	0002	23,967.72
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	23,967.72
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	23,967.72

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	23,967.72
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	99,898.33

Budget Uses

Expenditure Budget	0002	99,898.33
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	36,919.83
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	36,919.83
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	3,428.50
District Tax Levy	1110	59,550.00
District Mills	999	8.41
Total Estimated Revenues to Fund Adopted Budget	0004	99,898.33
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

36 Phillips

0659 Malta K-12 Schools

Submit ID: 0659-93034580

29 Flexibility Fund

Adopted Budget	0001	64,107.20

Budget Uses

Expenditure Budget	0002	64,107.20
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	64,107.20
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	64,107.20

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	64,107.20
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund
0659

Taxable Value		7,078,724.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	9,147.11
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	9,147.11
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	9,147.11

Budget Report
FY 2026

36 Phillips

0659 Malta K-12 Schools

Submit ID: 0659-93034580

61 Building Reserve Fund

Adopted Budget		0001	618,768.10

Budget Uses

Expenditure Budget		0002	618,768.10
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	379,428.10
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	379,428.10
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	111,472.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	100,000.00	
Building Reserve Permissive Levy	1110(b)	27,868.00	
District Tax Levy		1110	127,868.00
District Mills		999	18.07
Building Reserve Voted Mills		0134	14.13
Building Reserve Permissive Mills		0135	3.94
Total Estimated Revenues to Fund Adopted Budget		0004	618,768.10

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/03/2022	1,000,000.00	10	612	300,000.00	100,000.00	100,000.00
Total						100,000.00

Budget Report
FY 2026

16 Gallatin

Submit ID: 0348-51167141

0348 Manhattan High School

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	249	22,383,419

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Ann Heisler

(Signature) (Date)

Chairperson, School Trustees: Rob Brownell

(Signature) (Date)

County Superintendent: John Nielson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

16 Gallatin

Submit ID: 0348-51167141

0348 Manhattan High School

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,770,578.44	292,763.23	10%	10.57%	28,083.14	1,939,682.26	802,813.04	35.87
10 Transportation	217,124.90	43,424.98	20%	20.00%	9,397.53	48,233.88	159,493.49	7.13
11 Bus Depreciation Reserve	126,414.45	0.00	N/A	0.00%	106,414.45	0.00	20,000.00	0.89
13 Tuition	10,548.36		N/A		2,494.53	0.00	8,053.83	0.36
14 Retirement	471,000.00	94,200.00	20%	20.00%	152,049.84	318,950.16		
17 Adult Education	15,000.00	5,250.00	35%	35.00%	9,241.62	0.00	5,758.38	0.26
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	109,755.25	0.00	N/A	0.00%	52,830.67	1,924.58	55,000.00	2.46
29 Flexibility	40,396.50	0.00	N/A	0.00%	11,041.88	29,354.62	0.00	0.00
61 Building Reserve	186,606.78	0.00	N/A	0.00%	117,396.78	50,133.98	19,076.02	0.85
Total of All Funds	3,947,424.68	435,638.21			488,950.44	2,388,279.48	1,070,194.76	47.82

50 Debt Service **Tax Jurisdiction**								
800	906,000.00	0.00	20-9-438	0.00%	31,434.04	0.00	874,565.96	39.07

Budget Report
FY 2026

16 Gallatin

Submit ID: 0348-51167141

0348 Manhattan High School

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 MANHATTAN HS 9-12 249

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,081,693.51
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	182,174.15
D.	At Risk Student	(I-D)	3,711.83
E.	Indian Education For All	(I-E)	6,317.13
F.	American Indian Achievement Gap	(I-F)	747.00
G.	Data For Achievement	(I-G)	6,048.21
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	76,812.12
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	39,440.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	254
B.	BASE Budget Limit	(II-B)	2,115,487.79
C.	Maximum Budget Limit	(II-C)	2,632,373.74
D.	Over-BASE Levy As Submitted on Budget	(II-D)	508,126.35
E.	Adopted Budget	(II-E)	2,623,614.14

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,242,452.09
H.	Maximum Budget Limit	(II-H)	2,875,656.25
I.	Highest Budget Without a Vote	(II-I)	2,770,578.44
J.	Highest Budget	(II-J)	2,875,656.25
K.	Highest Voted Amount	(II-K)	105,077.81
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,770,578.44

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		277,057.84
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		15,705.39
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	15,705.39	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		28,083.14
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	20,000.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	8,083.14	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		320,846.37

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,770,578.44
	1. BASE Budget Limit	(V-A1)	2,242,452.09	
	2. Over-BASE Budget	(V-A2)	528,126.35	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,081,693.51
	1. Direct State Aid Paid By State	(V-B1)	1,081,693.51	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		182,174.15
D.	At Risk Student	(V-D)		3,711.83
E.	Indian Education For All	(V-E)		6,317.13
F.	American Indian Achievement Gap	(V-F)		747.00
G.	Data For Achievement	(V-G)		6,048.21
H.	Special Education Allowable Cost Payment	(V-H)		76,812.12
I.	Remaining Fund Balance Available	(V-I)		8,083.14
J.	Non-Levy Revenue and Funding Sources	(V-J)		31,201.51
	1. Actual Non-Levy Revenue	(V-J1)	13,445.93	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	17,755.58	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		845,663.49
	1. State - Guaranteed Tax Base Aid	(V-L1)	550,976.80	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	294,686.69	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,242,452.09

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		20,000.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	20,000.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		508,126.35
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		528,126.35

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		13.17
U.	Over-BASE Mills	(V-U)		22.70
	1. District Property Tax Levy Mills	(V-U1)	22.70	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		35.87

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

16 Gallatin

Submit ID: 0348-51167141

0348 Manhattan High School

01 General Fund

Adopted Budget	0001	2,770,578.44

Budget Uses

Expenditure Budget	0002	2,770,578.44
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	28,083.14
Direct State Aid	3110	1,081,693.51
Quality Educator	3111	182,174.15
At Risk Student	3112	3,711.83
Indian Education For All	3113	6,317.13
American Indian Achievement Gap	3114	747.00
State Special Education Allowable Cost Payment to Districts	3115	76,812.12
Data For Achievement	3116	6,048.21
State - Guaranteed Tax Base Aid	3120	550,976.80

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	13,205.74
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	240.19
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	17,755.58
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	294,686.69		
Over-BASE Levy	1110(c)	508,126.35		
District Tax Levy			1110	802,813.04
Total Estimated Revenues to Fund Adopted Budget			0004	2,770,578.44
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	217,124.90

Budget Uses

Expenditure Budget	0002	217,124.90
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	43,848.98
Contingency	0006	4,384.90
Over-Schedule	0011	168,891.02
Fund Balance for Budget	TFS48	52,822.51
Operating Reserve	0961	43,424.98
Unreserved Fund Balance Reappropriated	0970	9,397.53

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	12,058.47
State - On-Schedule Transportation Reimbursement	3210	36,175.41
District Tax Levy	1110	159,493.49
District Mills	999	7.13
Total Estimated Revenues to Fund Adopted Budget	0004	217,124.90
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	126,414.45

Budget Uses

Expenditure Budget	0002	126,414.45
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	106,414.45
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	106,414.45
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	20,000.00
District Mills	999	0.89
Total Estimated Revenues to Fund Adopted Budget	0004	126,414.45

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2012 BUS IC CORP MODEL 3000	2020	50,000.00	50,000.00	10,000.00	10,000.00
2014 BUS IC CORP MODEL 3000	2020	50,000.00	50,000.00	10,000.00	10,000.00
Total					20,000.00

Budget Report
FY 2026

16 Gallatin

Submit ID: 0348-51167141

0348 Manhattan High School

13 Tuition Fund

Adopted Budget	0001	10,548.36

Budget Uses

Expenditure Budget	0002	10,548.36
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,494.53
Unreserved Fund Balance Reappropriated	0970	2,494.53

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	8,053.83
District Mills	999	0.36
Total Estimated Revenues to Fund Adopted Budget	0004	10,548.36
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	471,000.00

Budget Uses

Expenditure Budget	0002	471,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	246,249.84
Operating Reserve	0961	94,200.00
Unreserved Fund Balance Reappropriated	0970	152,049.84

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	318,950.16
Total Estimated Revenues to Fund Adopted Budget	0004	471,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	15,000.00

Budget Uses

Expenditure Budget	0002	15,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	14,491.62
Operating Reserve	0961	5,250.00
Unreserved Fund Balance Reappropriated	0970	9,241.62

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	5,758.38
District Mills	999	0.26
Total Estimated Revenues to Fund Adopted Budget	0004	15,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

16 Gallatin

Submit ID: 0348-51167141

0348 Manhattan High School

28 Technology Fund

Adopted Budget	0001	109,755.25

Budget Uses

Expenditure Budget	0002	109,755.25
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	52,830.67
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	52,830.67
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,924.58
District Tax Levy	1110	55,000.00
District Mills	999	2.46
Total Estimated Revenues to Fund Adopted Budget	0004	109,755.25
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

16 Gallatin

Submit ID: 0348-51167141

0348 Manhattan High School

29 Flexibility Fund

Adopted Budget	0001	40,396.50

Budget Uses

Expenditure Budget	0002	40,396.50
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	11,041.88
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	11,041.88

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	29,354.62
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	40,396.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
16 Gallatin

Submit ID: 0348-51167141

0348 Manhattan High School

50 Debt Service Fund
800

Taxable Value		22,383,419.00
Adopted Budget	0001	906,000.00

Budget Uses

Expenditure Budget	0002	906,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	31,434.04
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	31,434.04
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	874,565.96
Jurisdiction Mills	999	39.07
Total Estimated Revenues to Fund Adopted Budget	0004	906,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
High School Bond	09/22/2016	06/30/2036	8,825,000.00	5,115,000.00	410,000.00	221,600.00	500.00
High School Bond	01/04/2017	06/30/2036	3,575,000.00	2,200,000.00	180,000.00	93,400.00	500.00
Total Bond Requirements							906,000.00

Total Debt Service Requirements	0002	906,000.00

Budget Report
FY 2026

16 Gallatin

Submit ID: 0348-51167141

0348 Manhattan High School

61 Building Reserve Fund

Adopted Budget		0001	186,606.78

Budget Uses

Expenditure Budget		0002	186,606.78
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	117,396.78
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	117,396.78
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	50,133.98
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	19,076.02	
District Tax Levy		1110	19,076.02
District Mills		999	0.85
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.85
Total Estimated Revenues to Fund Adopted Budget		0004	186,606.78

Budget Report
FY 2026

16 Gallatin

0347 Manhattan School

Submit ID: 0347-38376430

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 478	N/A	15,167,350

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Ann Heisler

(Signature) (Date)

Chairperson, School Trustees: Rob Brownell

(Signature) (Date)

County Superintendent: John Nielson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

16 Gallatin

0347 Manhattan School

Submit ID: 0347-38376430

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	4,134,226.64	416,603.53	10%	10.08%	25,000.00	3,160,148.41	949,078.23	62.58
10 Transportation	322,319.97	64,463.99	20%	20.00%	22,120.23	87,616.85	212,582.89	14.02
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	147,759.48		N/A		36,030.29	0.00	111,729.19	7.37
14 Retirement	633,000.00	126,600.00	20%	20.00%	171,165.64	461,834.36		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	183,138.30	0.00	N/A	0.00%	70,237.15	2,901.15	110,000.00	7.25
29 Flexibility	12,313.00	0.00	N/A	0.00%	5,240.45	7,072.55	0.00	0.00
61 Building Reserve	405,324.95	0.00	N/A	0.00%	308,169.95	71,149.55	26,005.45	1.71
Total of All Funds	5,838,082.34	607,667.52			637,963.71	3,790,722.87	1,409,395.76	92.93

50 Debt Service								
Tax Jurisdiction								
700	587,000.00	0.00	20-9-438	0.00%	71,165.43	0.00	515,834.57	34.01

Budget Report
FY 2026

16 Gallatin

Submit ID: 0347-38376430

0347 Manhattan School

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	MANHATTAN K-6	331 *
M1	MANHATTAN 7-8	147 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,585,864.59
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	301,512.67
D.	At Risk Student	(I-D)	7,840.84
E.	Indian Education For All	(I-E)	12,126.86
F.	American Indian Achievement Gap	(I-F)	747.00
G.	Data For Achievement	(I-G)	11,610.62
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	148,739.91
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	37,370.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	497
B.	BASE Budget Limit	(II-B)	3,208,613.49
C.	Maximum Budget Limit	(II-C)	3,993,631.21
D.	Over-BASE Levy As Submitted on Budget	(II-D)	728,916.38
E.	Adopted Budget	(II-E)	3,984,401.91

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,380,310.26
H.	Maximum Budget Limit	(II-H)	4,334,576.33
I.	Highest Budget Without a Vote	(II-I)	4,134,226.64
J.	Highest Budget	(II-J)	4,334,576.33
K.	Highest Voted Amount	(II-K)	200,349.69
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	4,134,226.64

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		413,422.66
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		3,180.87
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	3,180.87	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		25,000.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	25,000.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		441,603.53

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		4,134,226.64
1.	BASE Budget Limit	(V-A1)	3,380,310.26	
2.	Over-BASE Budget	(V-A2)	753,916.38	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,585,864.59
1.	Direct State Aid Paid By State	(V-B1)	1,585,864.59	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		301,512.67
D.	At Risk Student	(V-D)		7,840.84
E.	Indian Education For All	(V-E)		12,126.86
F.	American Indian Achievement Gap	(V-F)		747.00
G.	Data For Achievement	(V-G)		11,610.62
H.	Special Education Allowable Cost Payment	(V-H)		148,739.91
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		189,220.42
1.	Actual Non-Levy Revenue	(V-J1)	43,122.09	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	146,098.33	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,122,647.35
1.	State - Guaranteed Tax Base Aid	(V-L1)	902,485.50	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	220,161.85	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,380,310.26

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		25,000.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	25,000.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		728,916.38
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		753,916.38

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		14.52
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		48.06
	1. District Property Tax Levy Mills	(V-U1)	48.06	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		62.58

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

16 Gallatin

0347 Manhattan School

Submit ID: 0347-38376430

01 General Fund

Adopted Budget	0001	4,134,226.64

Budget Uses

Expenditure Budget	0002	4,134,226.64
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	25,000.00
Direct State Aid	3110	1,585,864.59
Quality Educator	3111	301,512.67
At Risk Student	3112	7,840.84
Indian Education For All	3113	12,126.86
American Indian Achievement Gap	3114	747.00
State Special Education Allowable Cost Payment to Districts	3115	148,739.91
Data For Achievement	3116	11,610.62
State - Guaranteed Tax Base Aid	3120	902,485.50

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	42,516.03
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	606.06
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	146,098.33
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	220,161.85		
Over-BASE Levy	1110(c)	728,916.38		
District Tax Levy			1110	949,078.23
Total Estimated Revenues to Fund Adopted Budget			0004	4,134,226.64
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	322,319.97

Budget Uses

Expenditure Budget	0002	322,319.97
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	63,099.74
Contingency	0006	6,309.97
Over-Schedule	0011	252,910.26
Fund Balance for Budget	TFS48	86,584.22
Operating Reserve	0961	64,463.99
Unreserved Fund Balance Reappropriated	0970	22,120.23

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	18,207.13
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	17,352.43
State - On-Schedule Transportation Reimbursement	3210	52,057.29
District Tax Levy	1110	212,582.89
District Mills	999	14.02
Total Estimated Revenues to Fund Adopted Budget	0004	322,319.97
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2026

16 Gallatin

0347 Manhattan School

Submit ID: 0347-38376430

13 Tuition Fund

Adopted Budget	0001	147,759.48

Budget Uses

Expenditure Budget	0002	147,759.48
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	36,030.29
Unreserved Fund Balance Reappropriated	0970	36,030.29

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	111,729.19
District Mills	999	7.37
Total Estimated Revenues to Fund Adopted Budget	0004	147,759.48
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	633,000.00

Budget Uses

Expenditure Budget	0002	633,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	297,765.64
Operating Reserve	0961	126,600.00
Unreserved Fund Balance Reappropriated	0970	171,165.64

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	461,834.36
Total Estimated Revenues to Fund Adopted Budget	0004	633,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	183,138.30

Budget Uses

Expenditure Budget	0002	183,138.30
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	70,237.15
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	70,237.15
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,901.15
District Tax Levy	1110	110,000.00
District Mills	999	7.25
Total Estimated Revenues to Fund Adopted Budget	0004	183,138.30
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

16 Gallatin

0347 Manhattan School

Submit ID: 0347-38376430

29 Flexibility Fund

Adopted Budget	0001	12,313.00

Budget Uses

Expenditure Budget	0002	12,313.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,240.45
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,240.45

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	7,072.55
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	12,313.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
16 Gallatin

Submit ID: 0347-38376430

0347 Manhattan School

50 Debt Service Fund
700

Taxable Value		15,167,350.00
Adopted Budget	0001	587,000.00

Budget Uses

Expenditure Budget	0002	587,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	71,165.43
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	71,165.43
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	515,834.57
Jurisdiction Mills	999	34.01
Total Estimated Revenues to Fund Adopted Budget	0004	587,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
Elementary Bond	04/26/2012	06/30/2032	975,000.00	350,000.00	50,000.00	12,000.00	500.00
Elementary Bond	09/22/2016	06/30/2036	7,300,000.00	4,245,000.00	340,000.00	184,000.00	500.00
Total Bond Requirements							587,000.00
Total Debt Service Requirements						0002	587,000.00

Budget Report
FY 2026

16 Gallatin

0347 Manhattan School

Submit ID: 0347-38376430

61 Building Reserve Fund

Adopted Budget		0001	405,324.95

Budget Uses

Expenditure Budget		0002	405,324.95
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	308,169.95
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	308,169.95
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	71,149.55
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	26,005.45	
District Tax Levy		1110	26,005.45
District Mills		999	1.71
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.71
Total Estimated Revenues to Fund Adopted Budget		0004	405,324.95

Budget Report
FY 2026

15 Flathead

0341 Marion Elem

Submit ID: 0341-25101382

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 165	N/A	14,484,948

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Shannon Kvaalen

(Signature) (Date)

Chairperson, School Trustees: Lily Brower

(Signature) (Date)

County Superintendent: Marcia Stolfus

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

15 Flathead

0341 Marion Elem

Submit ID: 0341-25101382

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,380,678.49	138,067.85	10%	10.00%	0.00	947,191.75	433,486.74	29.93
10 Transportation	194,534.53	30,492.93	20%	15.67%	0.00	96,794.80	97,739.73	6.75
11 Bus Depreciation Reserve	2,957.38	0.00	N/A	0.00%	1,957.38	0.00	1,000.00	0.07
13 Tuition	49,205.61		N/A		4,409.69	0.00	44,795.92	3.09
14 Retirement	190,483.47	38,096.69	20%	20.00%	35,183.48	155,299.99		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	5,689.42	0.00	N/A	0.00%	4,623.91	1,065.51	0.00	0.00
29 Flexibility	24.87	0.00	N/A	0.00%	24.87	0.00	0.00	0.00
61 Building Reserve	80,132.34	0.00	N/A	0.00%	19,637.17	36,784.71	23,710.46	1.64
Total of All Funds	1,903,706.11	206,657.47			65,836.50	1,237,136.76	600,732.85	41.48

50 Debt Service								
Tax Jurisdiction								
Marion	31,700.00	0.00	20-9-438	0.00%	1,022.15	0.00	30,677.85	2.12

Budget Report
FY 2026

15 Flathead

0341 Marion Elem

Submit ID: 0341-25101382

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	MARION K-6	131	*
M1	MARION 7-8	34	*

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	587,343.92
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	113,868.30
D.	At Risk Student	(I-D)	17,765.38
E.	Indian Education For All	(I-E)	4,186.05
F.	American Indian Achievement Gap	(I-F)	1,743.00
G.	Data For Achievement	(I-G)	4,007.85
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	32,563.63
I.	State Special Education Related-Services Payment To Coop	(I-I)	7,906.85
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	8,768.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	179
B.	BASE Budget Limit	(II-B)	1,267,710.40
C.	Maximum Budget Limit	(II-C)	1,585,402.36
D.	Over-BASE Levy As Submitted on Budget	(II-D)	139,181.29
E.	Adopted Budget	(II-E)	1,406,891.69

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	86%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,241,497.20
H.	Maximum Budget Limit	(II-H)	1,556,868.15
I.	Highest Budget Without a Vote	(II-I)	1,380,678.49
J.	Highest Budget	(II-J)	1,556,868.15
K.	Highest Voted Amount	(II-K)	176,189.66
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,380,678.49

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		138,067.85
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		138,067.85

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,380,678.49
1.	BASE Budget Limit	(V-A1)	1,241,497.20	
2.	Over-BASE Budget	(V-A2)	139,181.29	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		587,343.92
1.	Direct State Aid Paid By State	(V-B1)	587,343.92	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		113,868.30
D.	At Risk Student	(V-D)		17,765.38
E.	Indian Education For All	(V-E)		4,186.05
F.	American Indian Achievement Gap	(V-F)		1,743.00
G.	Data For Achievement	(V-G)		4,007.85
H.	Special Education Allowable Cost Payment	(V-H)		32,563.63
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		7,547.86
1.	Actual Non-Levy Revenue	(V-J1)	7,547.86	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		472,471.21
1.	State - Guaranteed Tax Base Aid	(V-L1)	178,165.76	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	294,305.45	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,241,497.20

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		139,181.29
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		139,181.29

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		20.32
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		9.61
	1. District Property Tax Levy Mills	(V-U1)	9.61	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		29.93

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	1,380,678.49

Budget Uses

Expenditure Budget	0002	1,380,678.49
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	587,343.92
Quality Educator	3111	113,868.30
At Risk Student	3112	17,765.38
Indian Education For All	3113	4,186.05
American Indian Achievement Gap	3114	1,743.00
State Special Education Allowable Cost Payment to Districts	3115	32,563.63
Data For Achievement	3116	4,007.85
State - Guaranteed Tax Base Aid	3120	178,165.76

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	7,547.86
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	294,305.45		
Over-BASE Levy	1110(c)	139,181.29		
District Tax Levy			1110	433,486.74
Total Estimated Revenues to Fund Adopted Budget			0004	1,380,678.49
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	194,534.53

Budget Uses

Expenditure Budget	0002	194,534.53
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	87,995.25
Contingency	0006	8,799.53
Over-Schedule	0011	97,739.75
Fund Balance for Budget	TFS48	30,492.93
Operating Reserve	0961	30,492.93
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	24,198.70
State - On-Schedule Transportation Reimbursement	3210	72,596.10
District Tax Levy	1110	97,739.73
District Mills	999	6.75
Total Estimated Revenues to Fund Adopted Budget	0004	194,534.53
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

15 Flathead

0341 Marion Elem

Submit ID: 0341-25101382

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	2,957.38

Budget Uses

Expenditure Budget	0002	2,957.38
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,957.38
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,957.38
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	1,000.00
District Mills	999	0.07
Total Estimated Revenues to Fund Adopted Budget	0004	2,957.38

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2002 International American Bus	2023	5,000.00	2,000.00	1,000.00	1,000.00
Total					1,000.00

13 Tuition Fund

Adopted Budget	0001	49,205.61

Budget Uses

Expenditure Budget	0002	49,205.61
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,409.69
Unreserved Fund Balance Reappropriated	0970	4,409.69

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	44,795.92
District Mills	999	3.09
Total Estimated Revenues to Fund Adopted Budget	0004	49,205.61
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

15 Flathead

0341 Marion Elem

Submit ID: 0341-25101382

14 Retirement Fund

Adopted Budget	0001	190,483.47

Budget Uses

Expenditure Budget	0002	190,483.47
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	73,280.17
Operating Reserve	0961	38,096.69
Unreserved Fund Balance Reappropriated	0970	35,183.48

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	155,299.99
Total Estimated Revenues to Fund Adopted Budget	0004	190,483.47
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	5,689.42

Budget Uses

Expenditure Budget	0002	5,689.42
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	4,623.91
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,623.91
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,065.51
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,689.42
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	24.87

Budget Uses

Expenditure Budget	0002	24.87
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	24.87
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	24.87

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	24.87
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

15 Flathead

0341 Marion Elem

Submit ID: 0341-25101382

50 Debt Service Fund

Marion

Taxable Value		14,484,948.00
Adopted Budget	0001	31,700.00

Budget Uses

Expenditure Budget	0002	31,700.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,022.15
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,022.15
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	30,677.85
Jurisdiction Mills	999	2.12
Total Estimated Revenues to Fund Adopted Budget	0004	31,700.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
Elementary Bond	02/23/2012	06/30/2032	500,000.00	185,000.00	25,000.00	6,300.00	400.00
Total Bond Requirements							31,700.00
Total Debt Service Requirements						0002	31,700.00

Budget Report
FY 2026

15 Flathead

0341 Marion Elem

Submit ID: 0341-25101382

61 Building Reserve Fund

Adopted Budget		0001	80,132.34

Budget Uses

Expenditure Budget		0002	80,132.34
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	19,637.17
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	19,637.17
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	36,784.71
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	23,710.46	
District Tax Levy		1110	23,710.46
District Mills		999	1.64
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.64
Total Estimated Revenues to Fund Adopted Budget		0004	80,132.34

Budget Report
FY 2026

27 Lincoln

0530 McCormick Elem

Submit ID: 0530-51440150

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	24	N/A	1,466,071

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Shannen Rohrich

(Signature) (Date)

Chairperson, School Trustees: Peggy Harrell

(Signature) (Date)

County Superintendent: Suzy Rios

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

27 Lincoln

Submit ID: 0530-51440150

0530 McCormick Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	220,146.35	22,355.85	10%	10.15%	743.19	174,824.33	44,578.83	30.41
10 Transportation	49,500.00	2,219.29	20%	4.48%	0.00	27,387.36	22,112.64	15.08
11 Bus Depreciation Reserve	41,461.89	0.00	N/A	0.00%	39,461.89	0.00	2,000.00	1.36
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	32,740.96	6,548.19	20%	20.00%	26,192.77	6,548.19		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	3,589.88	0.00	N/A	0.00%	3,411.55	178.33	0.00	0.00
29 Flexibility	497.43	0.00	N/A	0.00%	497.43	0.00	0.00	0.00
61 Building Reserve	81,538.32	0.00	N/A	0.00%	39,468.32	33,656.00	8,414.00	5.74
Total of All Funds	429,474.83	31,123.33			109,775.15	242,594.21	77,105.47	52.59

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

27 Lincoln

0530 McCormick Elem

Submit ID: 0530-51440150

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 MCCORMICK K-8 24

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	96,811.62
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	22,698.00
D.	At Risk Student	(I-D)	4,612.66
E.	Indian Education For All	(I-E)	608.88
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	582.96
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	3,926.40
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,308.72
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	997.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	18
B.	BASE Budget Limit	(II-B)	150,700.81
C.	Maximum Budget Limit	(II-C)	186,526.65
D.	Over-BASE Levy As Submitted on Budget	(II-D)	12,358.76
E.	Adopted Budget	(II-E)	163,059.57

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	207,787.59
H.	Maximum Budget Limit	(II-H)	255,086.00
I.	Highest Budget Without a Vote	(II-I)	220,146.35
J.	Highest Budget	(II-J)	255,086.00
K.	Highest Voted Amount	(II-K)	34,939.65
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	220,146.35

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			22,014.64
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			341.21
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	341.21		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			743.19
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	743.19		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			23,099.04

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)			220,146.35
	1. BASE Budget Limit	(V-A1)	207,787.59		
	2. Over-BASE Budget	(V-A2)	12,358.76		

Funding The BASE Budget:

B.	Direct State Aid	(V-B)			96,811.62
	1. Direct State Aid Paid By State	(V-B1)	96,811.62		
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00		
C.	Quality Educator	(V-C)			22,698.00
D.	At Risk Student	(V-D)			4,612.66
E.	Indian Education For All	(V-E)			608.88
F.	American Indian Achievement Gap	(V-F)			0.00
G.	Data For Achievement	(V-G)			582.96
H.	Special Education Allowable Cost Payment	(V-H)			3,926.40
I.	Remaining Fund Balance Available	(V-I)			743.19
J.	Non-Levy Revenue and Funding Sources	(V-J)			14,985.88
	1. Actual Non-Levy Revenue	(V-J1)	2,217.80		
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00		
	3. TIF Applied To BASE Budget	(V-J3)	0.00		
	4. Tuition	(V-J4)	12,768.08		
K.	Other Non-Levy Revenue and Funding Sources	(V-K)			0.00
L.	BASE Levy Requirements	(V-L)			62,818.00
	1. State - Guaranteed Tax Base Aid	(V-L1)	30,597.93		
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	32,220.07		
M.	**Subtotal of BASE Budget Revenue	(V-M)			207,787.59

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)			0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)			0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00		
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00		

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		12,358.76
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		12,358.76

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		21.98
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		8.43
	1. District Property Tax Levy Mills	(V-U1)	8.43	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		30.41

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

27 Lincoln

0530 McCormick Elem

Submit ID: 0530-51440150

01 General Fund

Adopted Budget	0001	220,146.35

Budget Uses

Expenditure Budget	0002	220,146.35
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	743.19
Direct State Aid	3110	96,811.62
Quality Educator	3111	22,698.00
At Risk Student	3112	4,612.66
Indian Education For All	3113	608.88
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	3,926.40
Data For Achievement	3116	582.96
State - Guaranteed Tax Base Aid	3120	30,597.93

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,217.80
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	12,768.08
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	32,220.07		
Over-BASE Levy	1110(c)	12,358.76		
District Tax Levy			1110	44,578.83
Total Estimated Revenues to Fund Adopted Budget			0004	220,146.35
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	49,500.00

Budget Uses

Expenditure Budget	0002	49,500.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	24,897.60
Contingency	0006	2,489.76
Over-Schedule	0011	22,112.64
Fund Balance for Budget	TFS48	2,219.29
Operating Reserve	0961	2,219.29
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	6,846.84
State - On-Schedule Transportation Reimbursement	3210	20,540.52
District Tax Levy	1110	22,112.64
District Mills	999	15.08
Total Estimated Revenues to Fund Adopted Budget	0004	49,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

27 Lincoln

0530 McCormick Elem

Submit ID: 0530-51440150

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	41,461.89

Budget Uses

Expenditure Budget	0002	41,461.89
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	39,461.89
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	39,461.89
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	2,000.00
District Mills	999	1.36
Total Estimated Revenues to Fund Adopted Budget	0004	41,461.89

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2009 IC CE	2021	10,000.00	6,000.00	2,000.00	2,000.00
2001 International Diesel School Bus	2012	18,750.00	28,125.00	N/A	NA
Total					2,000.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	32,740.96

Budget Uses

Expenditure Budget	0002	32,740.96
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	32,740.96
Operating Reserve	0961	6,548.19
Unreserved Fund Balance Reappropriated	0970	26,192.77

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	6,548.19
Total Estimated Revenues to Fund Adopted Budget	0004	32,740.96
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

27 Lincoln

0530 McCormick Elem

Submit ID: 0530-51440150

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	3,589.88

Budget Uses

Expenditure Budget	0002	3,589.88
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,411.55
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,411.55
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	178.33
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,589.88
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	497.43

Budget Uses

Expenditure Budget	0002	497.43
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	497.43
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	497.43

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	497.43
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

27 Lincoln

Submit ID: 0530-51440150

0530 McCormick Elem

61 Building Reserve Fund

Adopted Budget		0001	81,538.32

Budget Uses

Expenditure Budget		0002	81,538.32
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	39,468.32
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	39,468.32
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	33,656.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	8,414.00	
District Tax Levy		1110	8,414.00
District Mills		999	5.74
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	5.74
Total Estimated Revenues to Fund Adopted Budget		0004	81,538.32

Budget Report
FY 2026

49 Sweet Grass

0875 McLeod Elem

Submit ID: 0875-21791757

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	10	N/A	4,889,905

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Laura Carroccia

(Signature) (Date)

Chairperson, School Trustees: Austin Stoltzfus

(Signature) (Date)

County Superintendent: Susan Metcalf

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

49 Sweet Grass

0875 McLeod Elem

Submit ID: 0875-21791757

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	144,849.93	11,157.71	10%	7.70%	0.00	87,978.85	56,871.08	11.63
10 Transportation	2,525.87	0.00	20%	0.00%	2,525.87	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	18,278.88		N/A		0.00	0.00	18,278.88	3.74
14 Retirement	15,500.00	3,100.00	20%	20.00%	276.75	15,223.25		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	416.07	0.00	N/A	0.00%	313.58	102.49	0.00	0.00
29 Flexibility	8,167.75	0.00	N/A	0.00%	8,167.75	0.00	0.00	0.00
61 Building Reserve	47,922.05	0.00	N/A	0.00%	47,922.05	0.00	0.00	0.00
Total of All Funds	237,660.55	14,257.71			59,206.00	103,304.59	75,149.96	15.37

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

49 Sweet Grass

0875 McLeod Elem

Submit ID: 0875-21791757

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 MCLEOD K-8 10

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	56,180.30
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	15,132.00
D.	At Risk Student	(I-D)	231.86
E.	Indian Education For All	(I-E)	253.70
F.	American Indian Achievement Gap	(I-F)	498.00
G.	Data For Achievement	(I-G)	242.90
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,636.00
I.	State Special Education Related-Services Payment To Coop	(I-I)	545.30
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	8
B.	BASE Budget Limit	(II-B)	94,258.86
C.	Maximum Budget Limit	(II-C)	117,158.04
D.	Over-BASE Levy As Submitted on Budget	(II-D)	22,899.18
E.	Adopted Budget	(II-E)	117,158.04

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	119,413.38
H.	Maximum Budget Limit	(II-H)	147,929.95
I.	Highest Budget Without a Vote	(II-I)	144,849.93
J.	Highest Budget	(II-J)	147,929.95
K.	Highest Voted Amount	(II-K)	3,080.02
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	144,849.93

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		11,157.71
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		11,157.71

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		144,849.93
1.	BASE Budget Limit	(V-A1)	119,413.38	
2.	Over-BASE Budget	(V-A2)	25,436.55	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		56,180.30
1.	Direct State Aid Paid By State	(V-B1)	56,180.30	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		15,132.00
D.	At Risk Student	(V-D)		231.86
E.	Indian Education For All	(V-E)		253.70
F.	American Indian Achievement Gap	(V-F)		498.00
G.	Data For Achievement	(V-G)		242.90
H.	Special Education Allowable Cost Payment	(V-H)		1,636.00
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		13,804.09
1.	Actual Non-Levy Revenue	(V-J1)	829.96	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	12,974.13	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		31,434.53
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	31,434.53	
M.	**Subtotal of BASE Budget Revenue	(V-M)		119,413.38

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		25,436.55
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		25,436.55

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		6.43
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		5.20
	1. District Property Tax Levy Mills	(V-U1)	5.20	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		11.63

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

49 Sweet Grass

0875 McLeod Elem

Submit ID: 0875-21791757

01 General Fund

Adopted Budget	0001	144,849.93

Budget Uses

Expenditure Budget	0002	144,849.93
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	56,180.30
Quality Educator	3111	15,132.00
At Risk Student	3112	231.86
Indian Education For All	3113	253.70
American Indian Achievement Gap	3114	498.00
State Special Education Allowable Cost Payment to Districts	3115	1,636.00
Data For Achievement	3116	242.90
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	829.96
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	12,974.13
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	31,434.53		
Over-BASE Levy	1110(c)	25,436.55		
District Tax Levy			1110	56,871.08
Total Estimated Revenues to Fund Adopted Budget			0004	144,849.93
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	2,525.87

Budget Uses

Expenditure Budget	0002	2,525.87
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	2,525.87
Fund Balance for Budget	TFS48	2,525.87
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,525.87

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,525.87
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	18,278.88

Budget Uses

Expenditure Budget	0002	18,278.88
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	18,278.88
District Mills	999	3.74
Total Estimated Revenues to Fund Adopted Budget	0004	18,278.88
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	15,500.00

Budget Uses

Expenditure Budget	0002	15,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,376.75
Operating Reserve	0961	3,100.00
Unreserved Fund Balance Reappropriated	0970	276.75

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	15,223.25
Total Estimated Revenues to Fund Adopted Budget	0004	15,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	416.07

Budget Uses

Expenditure Budget	0002	416.07
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	313.58
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	313.58
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	102.49
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	416.07
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

49 Sweet Grass

0875 McLeod Elem

Submit ID: 0875-21791757

29 Flexibility Fund

Adopted Budget	0001	8,167.75

Budget Uses

Expenditure Budget	0002	8,167.75
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,167.75
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	8,167.75

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	8,167.75
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

49 Sweet Grass

0875 McLeod Elem

Submit ID: 0875-21791757

61 Building Reserve Fund

Adopted Budget	0001	47,922.05

Budget Uses

Expenditure Budget	0002	47,922.05
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	47,922.05
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	47,922.05
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No

Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00

District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	47,922.05

Budget Report
FY 2026

46 Sheridan

Submit ID: 0822-10257426

0822 Medicine Lake K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	64	26	3,714,341

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Heather Marottek

(Signature) (Date)

Chairperson, School Trustees: Jason Kelm

(Signature) (Date)

County Superintendent: Lindsey Brensdal

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

46 Sheridan

Submit ID: 0822-10257426

0822 Medicine Lake K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,518,509.66	144,494.84	10%	9.52%	0.00	1,087,350.58	431,159.08	116.08
10 Transportation	270,000.00	54,000.00	20%	20.00%	31,526.56	80,991.96	157,481.48	42.40
11 Bus Depreciation Reserve	600,458.94	0.00	N/A	0.00%	600,458.94	0.00	0.00	0.00
13 Tuition	101,000.00		N/A		1,283.30	0.00	99,716.70	26.85
14 Retirement	275,000.00	55,000.00	20%	20.00%	53,447.38	221,552.62		
17 Adult Education	115,950.53	0.00	35%	0.00%	115,950.53	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	154,732.65	0.00	N/A	0.00%	125,693.88	4,038.77	25,000.00	6.73
29 Flexibility	382,286.48	0.00	N/A	0.00%	177,286.48	205,000.00	0.00	0.00
61 Building Reserve	476,878.85	0.00	N/A	0.00%	332,298.85	76,464.00	68,116.00	18.34
Total of All Funds	3,894,817.11	253,494.84			1,437,945.92	1,675,397.93	781,473.26	210.40

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

46 Sheridan

Submit ID: 0822-10257426

0822 Medicine Lake K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	MEDICINE LAKE K-6	47
M1	MEDICINE LAKE 7-8	17
H1	MEDICINE LAKE HS 9-12	26

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	540,465.60
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	119,542.80
D.	At Risk Student	(I-D)	2,913.81
E.	Indian Education For All	(I-E)	2,283.30
F.	American Indian Achievement Gap	(I-F)	1,494.00
G.	Data For Achievement	(I-G)	2,186.10
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	80,485.47
I.	State Special Education Related-Services Payment To Coop	(I-I)	4,907.70
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	5,717.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	11,732.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	92
B.	BASE Budget Limit	(II-B)	1,068,427.39
C.	Maximum Budget Limit	(II-C)	1,333,340.18
D.	Over-BASE Levy As Submitted on Budget	(II-D)	370,233.29
E.	Adopted Budget	(II-E)	1,438,660.68

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,210,338.99
H.	Maximum Budget Limit	(II-H)	1,503,393.95
I.	Highest Budget Without a Vote	(II-I)	1,518,509.66
J.	Highest Budget	(II-J)	1,518,509.66
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,518,509.66

Budget Report
FY 2026

46 Sheridan

Submit ID: 0822-10257426

0822 Medicine Lake K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		144,494.84
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		144,494.84

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		**Elementary**	**High School**	**K-12**
A.	Special Education Allowable Costs	56,475.40	24,010.07	80,485.47
B.	Special Education RSBG to Coop	3,489.92	1,417.78	4,907.70
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	23,986.13	10,171.14	34,157.27
Proration of BASE Budget to Elementary and High School Programs:		**Elementary**	**High School**	**K-12**
E.	100% Of Basic Entitlement	182,198.00	364,401.00	546,599.00
F.	100% Of Per Student Entitlement	446,416.80	216,079.50	662,496.30
		628,614.80	580,480.50	1,209,095.30
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	221,901.02	204,909.62	426,810.64
H.	Special Education in BASE@40%	23,986.13	10,171.14	34,157.27
I.	Subsidized BASE Amount	245,887.15	215,080.76	460,967.91
J.	Subsidized BASE Ratio	53%	47%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,518,509.66
1.	BASE Budget Limit	(V-A1)	1,210,338.99	
2.	Over-BASE Budget	(V-A2)	308,170.67	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		540,465.60
1.	Direct State Aid Paid By State	(V-B1)	540,465.60	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		119,542.80
D.	At Risk Student	(V-D)		2,913.81
E.	Indian Education For All	(V-E)		2,283.30
F.	American Indian Achievement Gap	(V-F)		1,494.00
G.	Data For Achievement	(V-G)		2,186.10

H.	Special Education Allowable Cost Payment	(V-H)		80,485.47
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		61,815.06
	1. Actual Non-Levy Revenue	(V-J1)	16,291.18	
	2. Anticipated Non-Levy Revenue	(V-J2)	37,500.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	8,023.88	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		399,152.85
	1. State - Guaranteed Tax Base Aid	(V-L1)	276,164.44	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	122,988.41	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,210,338.99

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		308,170.67
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		308,170.67

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		21.74
T.	BASE Mills - High School	(V-T)		11.37
U.	Over-BASE Mills	(V-U)		82.97
	1. District Property Tax Levy Mills	(V-U1)	82.97	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		116.08

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

46 Sheridan

Submit ID: 0822-10257426

0822 Medicine Lake K-12 Schools

01 General Fund

Adopted Budget	0001	1,518,509.66

Budget Uses

Expenditure Budget	0002	1,518,509.66
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	540,465.60
Quality Educator	3111	119,542.80
At Risk Student	3112	2,913.81
Indian Education For All	3113	2,283.30
American Indian Achievement Gap	3114	1,494.00
State Special Education Allowable Cost Payment to Districts	3115	80,485.47
Data For Achievement	3116	2,186.10
State - Guaranteed Tax Base Aid	3120	276,164.44

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	4,496.30
Interest Earnings	1510	11,794.88
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	8,023.88
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	37,500.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	122,988.41		
Over-BASE Levy	1110(c)	308,170.67		
District Tax Levy			1110	431,159.08
Total Estimated Revenues to Fund Adopted Budget			0004	1,518,509.66
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	270,000.00

Budget Uses

Expenditure Budget	0002	270,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	72,491.95
Contingency	0006	7,000.00
Over-Schedule	0011	190,508.05
Fund Balance for Budget	TFS48	85,526.56
Operating Reserve	0961	54,000.00
Unreserved Fund Balance Reappropriated	0970	31,526.56

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	1,500.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	19,872.99
State - On-Schedule Transportation Reimbursement	3210	59,618.97
District Tax Levy	1110	157,481.48
District Mills	999	42.40
Total Estimated Revenues to Fund Adopted Budget	0004	270,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

46 Sheridan

Submit ID: 0822-10257426

0822 Medicine Lake K-12 Schools

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	600,458.94

Budget Uses

Expenditure Budget	0002	600,458.94
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	600,458.94
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	600,458.94
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	600,458.94

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 Ford Expedition Max	2023	71,659.00	0.00	14,331.80	0.00
2023 Ford Expedition Max	2023	75,544.00	0.00	15,108.80	0.00
2023 IH - 4DRBUC8P1PB273006	2023	91,500.00	18,300.00	18,300.00	0.00
2023 IH - 4DRBUC8PXPB273005	2023	91,800.00	18,360.00	18,360.00	0.00
2018 IH - 4DRBUC8P3JB578580	2017	96,000.00	55,397.00	19,200.00	0.00
2016 IH - 4DRBUAAP4GB749876	2015	94,605.00	56,762.00	18,921.00	0.00
2014 IH - 4DRBUAAP5EB760477	2013	95,570.00	62,342.00	19,114.00	0.00
2012 IH 4DRBUAAPXCB545772	2011	93,650.00	61,190.00	18,730.00	0.00
2008 IH 4DRBUAAP48B658771	2008	71,690.00	48,014.00	14,338.00	0.00
2005 IH 4DRBXAAR65A984467	2005	123,900.00	97,925.00	24,780.00	0.00
2002 IH - 4DRBRAAM82B945514	2002	59,200.00	68,511.40	11,840.00	0.00
Total					0.00

13 Tuition Fund

Adopted Budget	0001	101,000.00

Budget Uses

Expenditure Budget	0002	101,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,283.30
Unreserved Fund Balance Reappropriated	0970	1,283.30

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	99,716.70
District Mills	999	26.85
Total Estimated Revenues to Fund Adopted Budget	0004	101,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	275,000.00

Budget Uses

Expenditure Budget	0002	275,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	108,447.38
Operating Reserve	0961	55,000.00
Unreserved Fund Balance Reappropriated	0970	53,447.38

Estimated Funding Sources

Interest Earnings	1510	2,000.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	219,552.62
Total Estimated Revenues to Fund Adopted Budget	0004	275,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	115,950.53

Budget Uses

Expenditure Budget	0002	115,950.53
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	115,950.53
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	115,950.53

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	115,950.53
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

46 Sheridan

Submit ID: 0822-10257426

0822 Medicine Lake K-12 Schools

28 Technology Fund

Adopted Budget	0001	154,732.65

Budget Uses

Expenditure Budget	0002	154,732.65
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	125,693.88
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	125,693.88
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	3,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,038.77
District Tax Levy	1110	25,000.00
District Mills	999	6.73
Total Estimated Revenues to Fund Adopted Budget	0004	154,732.65
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

46 Sheridan

Submit ID: 0822-10257426

0822 Medicine Lake K-12 Schools

29 Flexibility Fund

Adopted Budget	0001	382,286.48

Budget Uses

Expenditure Budget	0002	382,286.48
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	177,286.48
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	177,286.48

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	5,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	200,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	382,286.48
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

46 Sheridan

Submit ID: 0822-10257426

0822 Medicine Lake K-12 Schools

61 Building Reserve Fund

Adopted Budget	0001	476,878.85

Budget Uses

Expenditure Budget	0002	476,878.85
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	332,298.85
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	332,298.85
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	4,000.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	72,464.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	50,000.00	
Building Reserve Permissive Levy	1110(b)	18,116.00	
District Tax Levy		1110	68,116.00
District Mills		999	18.34
Building Reserve Voted Mills		0134	13.46
Building Reserve Permissive Mills		0135	4.88
Total Estimated Revenues to Fund Adopted Budget		0004	476,878.85

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/06/2025	50,000.00	1	612	0.00	50,000.00	50,000.00
Total						50,000.00

Budget Report
FY 2026

47 Silver Bow

0844 Melrose Elem

Submit ID: 0844-06222395

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:		N/A	616,864

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Gayle Holm

(Signature) (Date)

Chairperson, School Trustees: Kathy Chatriand

(Signature) (Date)

County Superintendent: Jim ONeill

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

47 Silver Bow

0844 Melrose Elem

Submit ID: 0844-06222395

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	0.00	0.00	10%	0.00%	0.00	0.00	0.00	0.00
10 Transportation	0.00	0.00	20%	0.00%	0.00	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	0.00	0.00	20%	0.00%	0.00	0.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	106,644.86	0.00	N/A	0.00%	106,644.86	0.00	0.00	0.00
28 Technology	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	106,644.86	0.00			106,644.86	0.00	0.00	0.00

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

47 Silver Bow

0844 Melrose Elem

Submit ID: 0844-06222395

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: * indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	0.00
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	0.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	0.00
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	0.00
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	0.00
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	0
B.	BASE Budget Limit	(II-B)	0.00
C.	Maximum Budget Limit	(II-C)	0.00
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	0.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	0.00
H.	Maximum Budget Limit	(II-H)	0.00
I.	Highest Budget Without a Vote	(II-I)	0.00
J.	Highest Budget	(II-J)	0.00
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	0.00

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		0.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		0.00

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		0.00
1.	BASE Budget Limit	(V-A1)	0.00	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		0.00
1.	Direct State Aid Paid By State	(V-B1)	0.00	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		0.00
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		0.00
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		0.00
H.	Special Education Allowable Cost Payment	(V-H)		0.00
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		0.00
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		0.00

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
	1. District Property Tax Levy Mills	(V-U1)	0.00	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		0.00

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	0.00
Quality Educator	3111	0.00
At Risk Student	3112	0.00
Indian Education For All	3113	0.00
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	0.00
Data For Achievement	3116	0.00
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00	
BASE Levy	1110(b)	0.00	
Over-BASE Levy	1110(c)	0.00	
District Tax Levy		1110	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00
Estimated Revenues Exceeding Adopted Budget		0004a	0.00

10 Transportation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	106,644.86

Budget Uses

Expenditure Budget	0002	106,644.86
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	106,644.86
Fund Balance for Budget	TFS48	106,644.86
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	106,644.86

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	106,644.86
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

47 Silver Bow

0844 Melrose Elem

Submit ID: 0844-06222395

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No

Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00

District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2026

33 Musselshell

0607 Melstone Elem

Submit ID: 0607-50235914

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 42	N/A	1,915,291

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 33 Musselshell	34	N/A	1,203,664
Non-located - 44 Rosebud	8	N/A	711,627

The final budget is approved as set forth in this document.

Certification

District Clerk: Brayden Wacker

(Signature) (Date)

Chairperson, School Trustees: Rebecca Stensvad

(Signature) (Date)

County Superintendent: Darcie Hetrick

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

33 Musselshell

0607 Melstone Elem

Submit ID: 0607-50235914

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	556,162.81	50,918.98	10%	9.16%	0.00	505,575.40	50,587.41	26.41
10 Transportation	85,000.00	0.00	20%	0.00%	0.00	30,155.91	54,844.09	28.63
11 Bus Depreciation Reserve	118,903.80	0.00	N/A	0.00%	103,903.80	0.00	15,000.00	7.83
13 Tuition	15,000.00		N/A		0.00	0.00	15,000.00	7.83
14 Retirement	80,000.00	11,748.65	20%	14.69%	0.00	80,000.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	14,678.90	0.00	N/A	0.00%	4,338.35	387.55	9,953.00	5.20
29 Flexibility	15,000.00	0.00	N/A	0.00%	0.00	15,000.00	0.00	0.00
61 Building Reserve	56,954.73	0.00	N/A	0.00%	56,954.73	0.00	0.00	0.00
Total of All Funds	941,700.24	62,667.63			165,196.88	631,118.86	145,384.50	75.90

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

33 Musselshell

0607 Melstone Elem

Submit ID: 0607-50235914

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	MELSTONE K-6	30 *
M1	MELSTONE 7-8	12 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	213,112.62
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	55,481.48
D.	At Risk Student	(I-D)	2,551.44
E.	Indian Education For All	(I-E)	1,065.54
F.	American Indian Achievement Gap	(I-F)	249.00
G.	Data For Achievement	(I-G)	1,020.18
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	6,380.40
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,126.67
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	5,132.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	44
B.	BASE Budget Limit	(II-B)	411,958.61
C.	Maximum Budget Limit	(II-C)	511,656.81
D.	Over-BASE Levy As Submitted on Budget	(II-D)	4,859.50
E.	Adopted Budget	(II-E)	516,818.11

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	451,560.47
H.	Maximum Budget Limit	(II-H)	552,017.11
I.	Highest Budget Without a Vote	(II-I)	556,162.81
J.	Highest Budget	(II-J)	556,162.81
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	556,162.81

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		50,918.98
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		50,918.98

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		556,162.81
1.	BASE Budget Limit	(V-A1)	451,560.47	
2.	Over-BASE Budget	(V-A2)	104,602.34	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		213,112.62
1.	Direct State Aid Paid By State	(V-B1)	213,112.62	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		55,481.48
D.	At Risk Student	(V-D)		2,551.44
E.	Indian Education For All	(V-E)		1,065.54
F.	American Indian Achievement Gap	(V-F)		249.00
G.	Data For Achievement	(V-G)		1,020.18
H.	Special Education Allowable Cost Payment	(V-H)		6,380.40
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,495.42
1.	Actual Non-Levy Revenue	(V-J1)	2,495.42	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		169,204.39
1.	State - Guaranteed Tax Base Aid	(V-L1)	123,219.32	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	45,985.07	
M.	**Subtotal of BASE Budget Revenue	(V-M)		451,560.47

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		100,000.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	100,000.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		4,602.34
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		104,602.34

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		24.01
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		2.40
	1. District Property Tax Levy Mills	(V-U1)	2.40	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		26.41

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

33 Musselshell

0607 Melstone Elem

Submit ID: 0607-50235914

01 General Fund

Adopted Budget	0001	556,162.81

Budget Uses

Expenditure Budget	0002	556,162.81
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	213,112.62
Quality Educator	3111	55,481.48
At Risk Student	3112	2,551.44
Indian Education For All	3113	1,065.54
American Indian Achievement Gap	3114	249.00
State Special Education Allowable Cost Payment to Districts	3115	6,380.40
Data For Achievement	3116	1,020.18
State - Guaranteed Tax Base Aid	3120	123,219.32

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,437.71
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	57.71
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	100,000.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	45,985.07		
Over-BASE Levy	1110(c)	4,602.34		
District Tax Levy			1110	50,587.41
Total Estimated Revenues to Fund Adopted Budget			0004	556,162.81
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	85,000.00

Budget Uses

Expenditure Budget	0002	85,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	27,414.46
Contingency	0006	2,741.45
Over-Schedule	0011	54,844.09
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	7,538.97
State - On-Schedule Transportation Reimbursement	3210	22,616.94
District Tax Levy	1110	54,844.09
District Mills	999	28.63
Total Estimated Revenues to Fund Adopted Budget	0004	85,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

33 Musselshell

0607 Melstone Elem

Submit ID: 0607-50235914

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	118,903.80

Budget Uses

Expenditure Budget	0002	118,903.80
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	103,903.80
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	103,903.80
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	15,000.00
District Mills	999	7.83
Total Estimated Revenues to Fund Adopted Budget	0004	118,903.80

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2018 Turtle Top Coach Bus	2025	94,118.00	0.00	18,823.60	0.00
Bluebird Yellow Activity Bus	2019	56,450.00	22,580.00	11,290.00	0.00
2014 54 Passenger International #3648	2014	28,713.43	19,156.73	5,742.69	5,742.69
2014 64 Pass. International #2060	2013	46,399.38	27,839.64	9,279.88	9,257.31
Total					15,000.00

Budget Report
FY 2026

33 Musselshell

0607 Melstone Elem

Submit ID: 0607-50235914

13 Tuition Fund

Adopted Budget	0001	15,000.00

Budget Uses

Expenditure Budget	0002	15,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	15,000.00
District Mills	999	7.83
Total Estimated Revenues to Fund Adopted Budget	0004	15,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	80,000.00

Budget Uses

Expenditure Budget	0002	80,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	11,748.65
Operating Reserve	0961	11,748.65
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	80,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	80,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

33 Musselshell

0607 Melstone Elem

Submit ID: 0607-50235914

28 Technology Fund

Adopted Budget	0001	14,678.90

Budget Uses

Expenditure Budget	0002	14,678.90
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	4,338.35
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,338.35
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	387.55
District Tax Levy	1110	9,953.00
District Mills	999	5.20
Total Estimated Revenues to Fund Adopted Budget	0004	14,678.90
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	15,000.00

Budget Uses

Expenditure Budget	0002	15,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	15,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	15,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

33 Musselshell

0607 Melstone Elem

Submit ID: 0607-50235914

61 Building Reserve Fund

Adopted Budget		0001	56,954.73

Budget Uses

Expenditure Budget		0002	56,954.73
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	56,954.73
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	56,954.73
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	56,954.73

Budget Report
FY 2026

33 Musselshell

0608 Melstone H S

Submit ID: 0608-32981526

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	34	766,903

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 33 Musselshell	N/A	29	587,165
Non-located - 44 Rosebud	N/A	5	179,738

The final budget is approved as set forth in this document.

Certification

District Clerk: Brayden Wacker

(Signature) (Date)

Chairperson, School Trustees: Rebecca Stensvad

(Signature) (Date)

County Superintendent: Darcie Hetrick

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

33 Musselshell

0608 Melstone H S

Submit ID: 0608-32981526

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	664,630.93	66,690.48	10%	10.03%	1,094.01	620,150.77	43,386.15	56.52
10 Transportation	85,000.00	0.00	20%	0.00%	0.00	32,141.84	52,858.16	68.92
11 Bus Depreciation Reserve	87,673.44	0.00	N/A	0.00%	72,673.44	0.00	15,000.00	19.56
13 Tuition	15,000.00		N/A		0.00	0.00	15,000.00	19.56
14 Retirement	70,000.00	14,000.00	20%	20.00%	1,608.28	68,391.72		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	19,761.40	0.00	N/A	0.00%	9,318.13	490.27	9,953.00	12.98
29 Flexibility	16,582.51	0.00	N/A	0.00%	16,582.51	0.00	0.00	0.00
61 Building Reserve	40,375.48	0.00	N/A	0.00%	40,375.48	0.00	0.00	0.00
Total of All Funds	999,023.76	80,690.48			141,651.85	721,174.60	136,197.31	177.54

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

33 Musselshell

0608 Melstone H S

Submit ID: 0608-32981526

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 MELSTONE HS 9-12 34 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	289,163.63
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	40,985.02
D.	At Risk Student	(I-D)	2,778.68
E.	Indian Education For All	(I-E)	862.58
F.	American Indian Achievement Gap	(I-F)	498.00
G.	Data For Achievement	(I-G)	825.86
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	5,071.60
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,690.43
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	16,321.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	35
B.	BASE Budget Limit	(II-B)	541,555.63
C.	Maximum Budget Limit	(II-C)	674,571.65
D.	Over-BASE Levy As Submitted on Budget	(II-D)	33,385.58
E.	Adopted Budget	(II-E)	634,941.21

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	571,245.35
H.	Maximum Budget Limit	(II-H)	704,682.27
I.	Highest Budget Without a Vote	(II-I)	664,630.93
J.	Highest Budget	(II-J)	704,682.27
K.	Highest Voted Amount	(II-K)	40,051.34
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	664,630.93

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		66,463.09
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		227.39
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	227.39	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		1,094.01
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	1,094.01	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		67,784.49

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		664,630.93
	1. BASE Budget Limit	(V-A1)	571,245.35	
	2. Over-BASE Budget	(V-A2)	93,385.58	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		289,163.63
	1. Direct State Aid Paid By State	(V-B1)	289,163.63	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		40,985.02
D.	At Risk Student	(V-D)		2,778.68
E.	Indian Education For All	(V-E)		862.58
F.	American Indian Achievement Gap	(V-F)		498.00
G.	Data For Achievement	(V-G)		825.86
H.	Special Education Allowable Cost Payment	(V-H)		5,071.60
I.	Remaining Fund Balance Available	(V-I)		1,094.01
J.	Non-Levy Revenue and Funding Sources	(V-J)		7,955.61
	1. Actual Non-Levy Revenue	(V-J1)	7,955.61	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		222,010.36
	1. State - Guaranteed Tax Base Aid	(V-L1)	212,009.79	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	10,000.57	
M.	**Subtotal of BASE Budget Revenue	(V-M)		571,245.35

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		60,000.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	60,000.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		33,385.58
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		93,385.58

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		12.99
U.	Over-BASE Mills	(V-U)		43.53
	1. District Property Tax Levy Mills	(V-U1)	43.53	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		56.52

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

33 Musselshell

0608 Melstone H S

Submit ID: 0608-32981526

01 General Fund

Adopted Budget	0001	664,630.93

Budget Uses

Expenditure Budget	0002	664,630.93
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	1,094.01
Direct State Aid	3110	289,163.63
Quality Educator	3111	40,985.02
At Risk Student	3112	2,778.68
Indian Education For All	3113	862.58
American Indian Achievement Gap	3114	498.00
State Special Education Allowable Cost Payment to Districts	3115	5,071.60
Data For Achievement	3116	825.86
State - Guaranteed Tax Base Aid	3120	212,009.79

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	7,867.32
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	88.29
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	60,000.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	10,000.57		
Over-BASE Levy	1110(c)	33,385.58		
District Tax Levy			1110	43,386.15
Total Estimated Revenues to Fund Adopted Budget			0004	664,630.93
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	85,000.00

Budget Uses

Expenditure Budget	0002	85,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	29,219.86
Contingency	0006	2,921.99
Over-Schedule	0011	52,858.15
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	8,035.46
State - On-Schedule Transportation Reimbursement	3210	24,106.38
District Tax Levy	1110	52,858.16
District Mills	999	68.92
Total Estimated Revenues to Fund Adopted Budget	0004	85,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

33 Musselshell

0608 Melstone H S

Submit ID: 0608-32981526

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	87,673.44

Budget Uses

Expenditure Budget	0002	87,673.44
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	72,673.44
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	72,673.44
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	15,000.00
District Mills	999	19.56
Total Estimated Revenues to Fund Adopted Budget	0004	87,673.44

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2018 Turtle Top Coach Bus	2025	94,118.00	0.00	18,823.60	0.00
2018 Ford Transit Van	2022	32,022.00	12,808.80	6,404.40	0.00
Bluebird New Activity	2020	56,450.00	22,580.00	11,290.00	0.00
Expedition	2019	19,997.50	7,999.00	3,999.50	0.00
2014 54 Passenger International #3648	2014	28,713.43	20,099.42	5,742.69	5,742.69
2014 64 Pass. International #2060	2013	46,399.38	32,479.58	9,279.88	9,257.31
Total					15,000.00

13 Tuition Fund

Adopted Budget	0001	15,000.00

Budget Uses

Expenditure Budget	0002	15,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	15,000.00
District Mills	999	19.56
Total Estimated Revenues to Fund Adopted Budget	0004	15,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

33 Musselshell

0608 Melstone H S

Submit ID: 0608-32981526

14 Retirement Fund

Adopted Budget	0001	70,000.00

Budget Uses

Expenditure Budget	0002	70,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	15,608.28
Operating Reserve	0961	14,000.00
Unreserved Fund Balance Reappropriated	0970	1,608.28

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	68,391.72
Total Estimated Revenues to Fund Adopted Budget	0004	70,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	19,761.40

Budget Uses

Expenditure Budget	0002	19,761.40
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	9,318.13
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	9,318.13
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	490.27
District Tax Levy	1110	9,953.00
District Mills	999	12.98
Total Estimated Revenues to Fund Adopted Budget	0004	19,761.40
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	16,582.51

Budget Uses

Expenditure Budget	0002	16,582.51
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	16,582.51
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	16,582.51

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	16,582.51
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

33 Musselshell

0608 Melstone H S

Submit ID: 0608-32981526

61 Building Reserve Fund

Adopted Budget		0001	40,375.48

Budget Uses

Expenditure Budget		0002	40,375.48
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	40,375.48
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	40,375.48
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	40,375.48

Budget Report
FY 2026

49 Sweet Grass

0868 Melville Elem

Submit ID: 0868-85364859

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 25	N/A	1,842,142

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Laura Carroccia

(Signature) (Date)

Chairperson, School Trustees: Page Dringman

(Signature) (Date)

County Superintendent: Susan Metcalf

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

49 Sweet Grass

0868 Melville Elem

Submit ID: 0868-85364859

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	261,974.96	26,197.50	10%	10.00%	869.31	184,368.99	76,736.66	41.66
10 Transportation	9,682.08	0.00	20%	0.00%	9,682.08	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	23,273.65		N/A		0.00	0.00	23,273.65	12.63
14 Retirement	35,000.00	7,000.00	20%	20.00%	4,882.38	30,117.62		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	964.67	0.00	N/A	0.00%	779.98	184.69	0.00	0.00
29 Flexibility	1,581.60	0.00	N/A	0.00%	1,581.60	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	332,476.96	33,197.50			17,795.35	214,671.30	100,010.31	54.29

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

49 Sweet Grass

0868 Melville Elem

Submit ID: 0868-85364859

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 MELVILLE K-8 25 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	99,713.18
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	30,264.00
D.	At Risk Student	(I-D)	1,219.94
E.	Indian Education For All	(I-E)	634.25
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	607.25
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	2,617.60
I.	State Special Education Related-Services Payment To Coop	(I-I)	872.48
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	1,920.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	31
B.	BASE Budget Limit	(II-B)	223,116.05
C.	Maximum Budget Limit	(II-C)	277,042.94
D.	Over-BASE Levy As Submitted on Budget	(II-D)	46,778.29
E.	Adopted Budget	(II-E)	269,894.34

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	215,196.67
H.	Maximum Budget Limit	(II-H)	265,624.17
I.	Highest Budget Without a Vote	(II-I)	261,974.96
J.	Highest Budget	(II-J)	289,930.08
K.	Highest Voted Amount	(II-K)	27,955.12
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	261,974.96

Budget Report
FY 2026

49 Sweet Grass

0868 Melville Elem

Submit ID: 0868-85364859

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		26,197.50
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		869.31
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	869.31	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		27,066.81

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		261,974.96
	1. BASE Budget Limit	(V-A1)	215,196.67	
	2. Over-BASE Budget	(V-A2)	46,778.29	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		99,713.18
	1. Direct State Aid Paid By State	(V-B1)	99,713.18	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		30,264.00
D.	At Risk Student	(V-D)		1,219.94
E.	Indian Education For All	(V-E)		634.25
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		607.25
H.	Special Education Allowable Cost Payment	(V-H)		2,617.60
I.	Remaining Fund Balance Available	(V-I)		869.31
J.	Non-Levy Revenue and Funding Sources	(V-J)		9,933.57
	1. Actual Non-Levy Revenue	(V-J1)	2,119.56	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	7,814.01	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		69,337.57
	1. State - Guaranteed Tax Base Aid	(V-L1)	39,379.20	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	29,958.37	
M.	**Subtotal of BASE Budget Revenue	(V-M)		215,196.67

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		46,778.29
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		46,778.29

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		16.27
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		25.39
	1. District Property Tax Levy Mills	(V-U1)	25.39	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		41.66

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

49 Sweet Grass

0868 Melville Elem

Submit ID: 0868-85364859

01 General Fund

Adopted Budget	0001	261,974.96

Budget Uses

Expenditure Budget	0002	261,974.96
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	869.31
Direct State Aid	3110	99,713.18
Quality Educator	3111	30,264.00
At Risk Student	3112	1,219.94
Indian Education For All	3113	634.25
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	2,617.60
Data For Achievement	3116	607.25
State - Guaranteed Tax Base Aid	3120	39,379.20

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,119.56
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	7,814.01
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00	
BASE Levy	1110(b)	29,958.37	
Over-BASE Levy	1110(c)	46,778.29	
District Tax Levy		1110	76,736.66
Total Estimated Revenues to Fund Adopted Budget		0004	261,974.96
Estimated Revenues Exceeding Adopted Budget		0004a	0.00

10 Transportation Fund

Adopted Budget	0001	9,682.08

Budget Uses

Expenditure Budget	0002	9,682.08
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	9,682.08
Fund Balance for Budget	TFS48	9,682.08
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	9,682.08

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	9,682.08
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	23,273.65

Budget Uses

Expenditure Budget	0002	23,273.65
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	23,273.65
District Mills	999	12.63
Total Estimated Revenues to Fund Adopted Budget	0004	23,273.65
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	35,000.00

Budget Uses

Expenditure Budget	0002	35,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	11,882.38
Operating Reserve	0961	7,000.00
Unreserved Fund Balance Reappropriated	0970	4,882.38

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	30,117.62
Total Estimated Revenues to Fund Adopted Budget	0004	35,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	964.67

Budget Uses

Expenditure Budget	0002	964.67
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	779.98
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	779.98
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	184.69
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	964.67
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	1,581.60

Budget Uses

Expenditure Budget	0002	1,581.60
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,581.60
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,581.60

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,581.60
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

49 Sweet Grass

0868 Melville Elem

Submit ID: 0868-85364859

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No

Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00

District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2026

37 Pondera

0684 Miami Elem

Submit ID: 0684-47408331

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 39	N/A	388,765

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Charity Ginther

(Signature) (Date)

Chairperson, School Trustees: Don Broesder

(Signature) (Date)

County Superintendent: Shaunna Graham

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

37 Pondera

0684 Miami Elem

Submit ID: 0684-47408331

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	296,700.97	29,682.55	10%	10.00%	4,103.95	278,597.11	13,999.91	36.00
10 Transportation	0.00	0.00	20%	0.00%	0.00	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	28,000.00	2,923.93	20%	10.44%	0.00	28,000.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	250.06	0.00	N/A	0.00%	0.00	250.06	0.00	0.00
29 Flexibility	12,621.96	0.00	N/A	0.00%	12,621.96	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	337,572.99	32,606.48			16,725.91	306,847.17	13,999.91	36.00

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

37 Pondera

0684 Miami Elem

Submit ID: 0684-47408331

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 MIAMI K-8 39 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	140,325.73
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	25,194.78
D.	At Risk Student	(I-D)	3,650.22
E.	Indian Education For All	(I-E)	896.28
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	947.31
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	6,216.80
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,072.14
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	4,336.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	40
B.	BASE Budget Limit	(II-B)	268,426.63
C.	Maximum Budget Limit	(II-C)	333,608.81
D.	Over-BASE Levy As Submitted on Budget	(II-D)	5,337.76
E.	Adopted Budget	(II-E)	273,764.39

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	291,363.21
H.	Maximum Budget Limit	(II-H)	357,049.90
I.	Highest Budget Without a Vote	(II-I)	296,700.97
J.	Highest Budget	(II-J)	357,049.90
K.	Highest Voted Amount	(II-K)	60,348.93
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	296,700.97

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		29,670.10
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		12.45
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	12.45	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		4,103.95
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	4,103.95	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		33,786.50

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		296,700.97
	1. BASE Budget Limit	(V-A1)	291,363.21	
	2. Over-BASE Budget	(V-A2)	5,337.76	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		140,325.73
	1. Direct State Aid Paid By State	(V-B1)	140,325.73	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		25,194.78
D.	At Risk Student	(V-D)		3,650.22
E.	Indian Education For All	(V-E)		896.28
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		947.31
H.	Special Education Allowable Cost Payment	(V-H)		6,216.80
I.	Remaining Fund Balance Available	(V-I)		4,103.95
J.	Non-Levy Revenue and Funding Sources	(V-J)		4,803.27
	1. Actual Non-Levy Revenue	(V-J1)	4,803.27	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		105,224.87
	1. State - Guaranteed Tax Base Aid	(V-L1)	96,562.72	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	8,662.15	
M.	**Subtotal of BASE Budget Revenue	(V-M)		291,363.21

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		5,337.76
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		5,337.76

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		22.27
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		13.73
	1. District Property Tax Levy Mills	(V-U1)	13.73	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		36.00

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

37 Pondera

0684 Miami Elem

Submit ID: 0684-47408331

01 General Fund

Adopted Budget	0001	296,700.97

Budget Uses

Expenditure Budget	0002	296,700.97
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	4,103.95
Direct State Aid	3110	140,325.73
Quality Educator	3111	25,194.78
At Risk Student	3112	3,650.22
Indian Education For All	3113	896.28
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	6,216.80
Data For Achievement	3116	947.31
State - Guaranteed Tax Base Aid	3120	96,562.72

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,344.99
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	1,458.28
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00	
BASE Levy	1110(b)	8,662.15	
Over-BASE Levy	1110(c)	5,337.76	
District Tax Levy		1110	13,999.91
Total Estimated Revenues to Fund Adopted Budget		0004	296,700.97
Estimated Revenues Exceeding Adopted Budget		0004a	0.00

10 Transportation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	28,000.00

Budget Uses

Expenditure Budget	0002	28,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,923.93
Operating Reserve	0961	2,923.93
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	28,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	28,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	250.06

Budget Uses

Expenditure Budget	0002	250.06
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	250.06
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	250.06
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	12,621.96

Budget Uses

Expenditure Budget	0002	12,621.96
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	12,621.96
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	12,621.96

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	12,621.96
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No

Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00

District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2026

09 Custer

0172 Miles City Elem

Submit ID: 0172-52321987

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 958	N/A	13,057,209

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Lenore Bricco

(Signature) (Date)

Chairperson, School Trustees: Andy Zook

(Signature) (Date)

County Superintendent: Carla Begger

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

09 Custer

0172 Miles City Elem

Submit ID: 0172-52321987

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	8,098,056.56	807,872.43	10%	9.98%	0.00	6,423,391.11	1,674,665.45	128.23
10 Transportation	64,796.00	12,959.20	20%	20.00%	48,040.26	16,755.74	0.00	0.00
11 Bus Depreciation Reserve	249,063.20	0.00	N/A	0.00%	213,973.15	7,500.00	27,590.05	2.11
13 Tuition	245,970.00		N/A		20,168.32	0.00	225,801.68	17.29
14 Retirement	1,280,000.00	256,000.00	20%	20.00%	291,589.75	988,410.25		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	264,883.72	40,000.00	N/A	15.10%	219,214.25	5,669.47	40,000.00	3.06
29 Flexibility	41,895.39	0.00	N/A	0.00%	41,895.39	0.00	0.00	0.00
61 Building Reserve	1,110,899.93	0.00	N/A	0.00%	858,314.93	122,035.00	130,550.00	10.00
Total of All Funds	11,355,564.80	1,116,831.63			1,693,196.05	7,563,761.57	2,098,607.18	160.69

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

09 Custer

0172 Miles City Elem

Submit ID: 0172-52321987

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	MILES CITY K-6	716 *
M1	MILES CITY 7-8	242 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	3,055,217.96
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	659,021.30
D.	At Risk Student	(I-D)	42,412.33
E.	Indian Education For All	(I-E)	24,304.46
F.	American Indian Achievement Gap	(I-F)	16,683.00
G.	Data For Achievement	(I-G)	23,269.82
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	265,866.04
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	91,376.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	979
B.	BASE Budget Limit	(II-B)	6,240,864.26
C.	Maximum Budget Limit	(II-C)	7,776,757.20
D.	Over-BASE Levy As Submitted on Budget	(II-D)	1,492,201.59
E.	Adopted Budget	(II-E)	7,733,065.85

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	6,605,854.97
H.	Maximum Budget Limit	(II-H)	8,132,362.49
I.	Highest Budget Without a Vote	(II-I)	8,098,056.56
J.	Highest Budget	(II-J)	8,132,362.49
K.	Highest Voted Amount	(II-K)	34,305.93
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	8,098,056.56

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		807,872.43
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		807,872.43

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		8,098,056.56
1.	BASE Budget Limit	(V-A1)	6,605,854.97	
2.	Over-BASE Budget	(V-A2)	1,492,201.59	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		3,055,217.96
1.	Direct State Aid Paid By State	(V-B1)	3,055,217.96	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		659,021.30
D.	At Risk Student	(V-D)		42,412.33
E.	Indian Education For All	(V-E)		24,304.46
F.	American Indian Achievement Gap	(V-F)		16,683.00
G.	Data For Achievement	(V-G)		23,269.82
H.	Special Education Allowable Cost Payment	(V-H)		265,866.04
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		171,918.76
1.	Actual Non-Levy Revenue	(V-J1)	44,663.91	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	127,254.85	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		2,347,161.30
1.	State - Guaranteed Tax Base Aid	(V-L1)	2,164,697.44	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	182,463.86	
M.	**Subtotal of BASE Budget Revenue	(V-M)		6,605,854.97

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		1,492,201.59
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,492,201.59

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		13.95
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		114.28
	1. District Property Tax Levy Mills	(V-U1)	114.28	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		128.23

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

09 Custer

0172 Miles City Elem

Submit ID: 0172-52321987

01 General Fund

Adopted Budget	0001	8,098,056.56

Budget Uses

Expenditure Budget	0002	8,098,056.56
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	3,055,217.96
Quality Educator	3111	659,021.30
At Risk Student	3112	42,412.33
Indian Education For All	3113	24,304.46
American Indian Achievement Gap	3114	16,683.00
State Special Education Allowable Cost Payment to Districts	3115	265,866.04
Data For Achievement	3116	23,269.82
State - Guaranteed Tax Base Aid	3120	2,164,697.44

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	44,663.91
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	127,254.85
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	182,463.86		
Over-BASE Levy	1110(c)	1,492,201.59		
District Tax Levy			1110	1,674,665.45
Total Estimated Revenues to Fund Adopted Budget			0004	8,098,056.56
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	64,796.00

Budget Uses

Expenditure Budget	0002	64,796.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	24,260.00
Contingency	0006	2,426.00
Over-Schedule	0011	38,110.00
Fund Balance for Budget	TFS48	60,999.46
Operating Reserve	0961	12,959.20
Unreserved Fund Balance Reappropriated	0970	48,040.26

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	16,755.74
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	64,796.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

09 Custer

0172 Miles City Elem

Submit ID: 0172-52321987

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	249,063.20

Budget Uses

Expenditure Budget	0002	249,063.20
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	213,973.15
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	213,973.15
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	7,500.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	27,590.05
District Mills	999	2.11
Total Estimated Revenues to Fund Adopted Budget	0004	249,063.20

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2023 FREIGHTLINER BUS	2023	57,220.00	22,888.00	11,444.00	11,444.00
2022 INTEGRATED CE S BUS	2021	80,730.26	64,584.20	16,146.05	16,146.05
ACT. BUS 2006 MCI	2017	55,500.00	83,250.00	N/A	NA
ACT. BUS 2001 MCI	2012	74,700.00	112,050.00	N/A	NA
ACT BUS 99 MCI	2008	24,000.00	36,000.00	N/A	NA
BUS - 1995 INTL.	2002	21,000.00	31,500.00	N/A	NA
Bus D-1988 MCI	1998	15,000.00	22,500.00	N/A	NA
Total					27,590.05

13 Tuition Fund

Adopted Budget	0001	245,970.00

Budget Uses

Expenditure Budget	0002	245,970.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	20,168.32
Unreserved Fund Balance Reappropriated	0970	20,168.32

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	225,801.68
District Mills	999	17.29
Total Estimated Revenues to Fund Adopted Budget	0004	245,970.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	1,280,000.00

Budget Uses

Expenditure Budget	0002	1,280,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	547,589.75
Operating Reserve	0961	256,000.00
Unreserved Fund Balance Reappropriated	0970	291,589.75

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	988,410.25
Total Estimated Revenues to Fund Adopted Budget	0004	1,280,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
09 Custer
0172 Miles City Elem

Submit ID: 0172-52321987

28 Technology Fund

Adopted Budget	0001	264,883.72

Budget Uses

Expenditure Budget	0002	264,883.72
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	259,214.25
Operating Reserve	0961	40,000.00
Unreserved Fund Balance Reappropriated	0970	219,214.25
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	5,669.47
District Tax Levy	1110	40,000.00
District Mills	999	3.06
Total Estimated Revenues to Fund Adopted Budget	0004	264,883.72
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
09 Custer
0172 Miles City Elem

Submit ID: 0172-52321987

29 Flexibility Fund

Adopted Budget	0001	41,895.39

Budget Uses

Expenditure Budget	0002	41,895.39
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	41,895.39
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	41,895.39

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	41,895.39
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

09 Custer

0172 Miles City Elem

Submit ID: 0172-52321987

61 Building Reserve Fund

Adopted Budget	0001	1,110,899.93

Budget Uses

Expenditure Budget	0002	1,110,899.93
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	858,314.93
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	858,314.93
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds			1123	0.00
BR Permissive Revenues - Coal Gross Proceeds			1125	0.00
Tax Title and Property Sales			1130	0.00
BR Permissive Revenues - Tax Title and Property Sales			1131	0.00
Interest Earnings			1510	0.00
BR Permissive Revenues - Interest Earnings			1511	0.00
Other Revenue from Local Sources			1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources			1901	0.00
State - School Major Maintenance Aid (SMMA)			3283	122,035.00
State - Payment in Lieu of Taxes - FWP			3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP			3303	0.00
Montana Oil and Gas Tax			3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax			3461	0.00
Other Revenue			9100	0.00
BR Permissive Revenues - Other Revenue			9101	0.00
Residual Equity Transfers In			9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)				No
Building Reserve Voted Levy	1110(a)	100,000.00		
Building Reserve Permissive Levy	1110(b)	30,550.00		
District Tax Levy			1110	130,550.00
District Mills			999	10.00
Building Reserve Voted Mills			0134	7.66
Building Reserve Permissive Mills			0135	2.34
Total Estimated Revenues to Fund Adopted Budget			0004	1,110,899.93

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/04/2021	1,000,000.00	10	612	400,000.00	100,000.00	100,000.00
Total						100,000.00

Budget Report
FY 2026

32 Missoula

0583 Missoula Elem

Submit ID: 0583-40040660

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 5,509	N/A	166,045,526

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Denise Williams

(Signature) (Date)

Chairperson, School Trustees: Wilena Old Person

(Signature) (Date)

County Superintendent: Erin Lipkind

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

32 Missoula

0583 Missoula Elem

Submit ID: 0583-40040660

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	47,511,182.07	4,269,558.22	10%	8.99%	0.00	34,211,783.27	13,299,398.80	80.10
10 Transportation	6,981,614.00	140,324.25	20%	2.01%	0.00	796,643.31	6,184,970.69	37.25
11 Bus Depreciation Reserve	8,376.00	0.00	N/A	0.00%	0.00	0.00	8,376.00	0.05
13 Tuition	2,200,268.00		N/A		0.00	0.00	2,200,268.00	13.25
14 Retirement	7,339,430.00	993,306.73	20%	13.53%	0.00	7,339,430.00		
17 Adult Education	513,686.00	0.00	35%	0.00%	50,031.30	3,000.00	460,654.70	2.77
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,358,059.98	0.00	N/A	0.00%	475,389.50	32,670.48	850,000.00	5.12
29 Flexibility	915,012.98	0.00	N/A	0.00%	301,848.66	344,851.67	268,312.65	1.62
61 Building Reserve	4,328,335.07	0.00	N/A	0.00%	1,461,815.07	413,225.39	2,453,294.61	14.78
Total of All Funds	71,155,964.10	5,403,189.20			2,289,084.53	43,141,604.12	25,725,275.45	154.94

50 Debt Service **Tax Jurisdiction**								
BE	6,423,000.00	0.00	20-9-438	0.00%	952,706.79	0.00	5,470,293.21	32.94

Budget Report
FY 2026

32 Missoula

0583 Missoula Elem

Submit ID: 0583-40040660

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	MISSOULA K-6	4,241	*
E2	MCA CHARTER K-6	3	*
E3	MTA CHARTER K-6	86	*
M1	MISSOULA 7-8	1,164	*
M2	MCA CHARTER 7-8	15	*

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	16,850,504.07
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,329,834.43
D.	At Risk Student	(I-D)	191,964.18
E.	Indian Education For All	(I-E)	139,763.33
F.	American Indian Achievement Gap	(I-F)	92,877.00
G.	Data For Achievement	(I-G)	133,813.61
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	2,871,927.21
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	411,429.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	5,448
B.	BASE Budget Limit	(II-B)	34,926,577.12
C.	Maximum Budget Limit	(II-C)	43,746,141.48
D.	Over-BASE Levy As Submitted on Budget	(II-D)	8,819,564.36
E.	Adopted Budget	(II-E)	43,746,141.48

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	38,066,452.32
H.	Maximum Budget Limit	(II-H)	48,204,570.28
I.	Highest Budget Without a Vote	(II-I)	47,126,235.07
J.	Highest Budget	(II-J)	48,204,570.28
K.	Highest Voted Amount	(II-K)	1,078,335.21
L.	Amount Approved on Ballot by Voters	(II-L)	384,947.00
M.	Adopted Budget	(II-M)	47,511,182.07

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		3,441,156.61
B.	TIF Operating Reserve (962)	(III-B)		828,401.61
C.	Excess Reserves	(III-C)		0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		4,269,558.22

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		47,511,182.07
	1. BASE Budget Limit	(V-A1)	38,066,452.32	
	2. Over-BASE Budget	(V-A2)	9,444,729.75	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		16,850,504.07
	1. Direct State Aid Paid By State	(V-B1)	16,850,504.07	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,329,834.43
D.	At Risk Student	(V-D)		191,964.18
E.	Indian Education For All	(V-E)		139,763.33
F.	American Indian Achievement Gap	(V-F)		92,877.00
G.	Data For Achievement	(V-G)		133,813.61
H.	Special Education Allowable Cost Payment	(V-H)		2,871,927.21
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		87,498.92
	1. Actual Non-Levy Revenue	(V-J1)	37,424.22	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	50,074.70	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		14,368,269.57
	1. State - Guaranteed Tax Base Aid	(V-L1)	10,273,382.13	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	4,094,887.44	
M.	**Subtotal of BASE Budget Revenue	(V-M)		38,066,452.32

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		240,218.39
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	240,218.39	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		9,204,511.36
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		9,444,729.75

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		24.67
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		55.43
	1. District Property Tax Levy Mills	(V-U1)	55.43	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		80.10

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

32 Missoula

0583 Missoula Elem

Submit ID: 0583-40040660

01 General Fund

Adopted Budget	0001	47,511,182.07

Budget Uses

Expenditure Budget	0002	47,511,182.07
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	1,068,620.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	16,850,504.07
Quality Educator	3111	3,329,834.43
At Risk Student	3112	191,964.18
Indian Education For All	3113	139,763.33
American Indian Achievement Gap	3114	92,877.00
State Special Education Allowable Cost Payment to Districts	3115	2,871,927.21
Data For Achievement	3116	133,813.61
State - Guaranteed Tax Base Aid	3120	10,273,382.13

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	37,424.22
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	50,074.70
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	240,218.39
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	4,094,887.44		
Over-BASE Levy	1110(c)	9,204,511.36		
District Tax Levy			1110	13,299,398.80
Total Estimated Revenues to Fund Adopted Budget			0004	47,511,182.07
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	6,981,614.00

Budget Uses

Expenditure Budget	0002	6,981,614.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	724,221.18
Contingency	0006	72,422.12
Over-Schedule	0011	6,184,970.70
Fund Balance for Budget	TFS48	140,324.25
Operating Reserve	0961	140,324.25
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	199,160.82
State - On-Schedule Transportation Reimbursement	3210	597,482.49
District Tax Levy	1110	6,184,970.69
District Mills	999	37.25
Total Estimated Revenues to Fund Adopted Budget	0004	6,981,614.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	8,376.00

Budget Uses

Expenditure Budget	0002	8,376.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	8,376.00
District Mills	999	0.05
Total Estimated Revenues to Fund Adopted Budget	0004	8,376.00

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Toyota Sienna Type E Bus #3	2025	41,880.00	0.00	8,376.00	8,376.00
Total					8,376.00

Budget Report
FY 2026

32 Missoula

0583 Missoula Elem

Submit ID: 0583-40040660

13 Tuition Fund

Adopted Budget	0001	2,200,268.00

Budget Uses

Expenditure Budget	0002	2,200,268.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,200,268.00
District Mills	999	13.25
Total Estimated Revenues to Fund Adopted Budget	0004	2,200,268.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	7,339,430.00

Budget Uses

Expenditure Budget	0002	7,339,430.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	993,306.73
Operating Reserve	0961	993,306.73
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	7,339,430.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,339,430.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

32 Missoula

0583 Missoula Elem

Submit ID: 0583-40040660

17 Adult Education Fund

Adopted Budget	0001	513,686.00

Budget Uses

Expenditure Budget	0002	513,686.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	50,031.30
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	50,031.30

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	3,000.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	460,654.70
District Mills	999	2.77
Total Estimated Revenues to Fund Adopted Budget	0004	513,686.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,358,059.98

Budget Uses

Expenditure Budget	0002	1,358,059.98
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	475,389.50
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	475,389.50
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	32,670.48
District Tax Levy	1110	850,000.00
District Mills	999	5.12
Total Estimated Revenues to Fund Adopted Budget	0004	1,358,059.98
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

32 Missoula

0583 Missoula Elem

Submit ID: 0583-40040660

29 Flexibility Fund

Adopted Budget	0001	915,012.98

Budget Uses

Expenditure Budget	0002	915,012.98
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	301,848.66
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	301,848.66

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	268,312.65
State - Advanced Opportunity Aid	3770	76,539.02
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	268,312.65
District Mills	999	1.62
Total Estimated Revenues to Fund Adopted Budget	0004	915,012.98
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

32 Missoula

0583 Missoula Elem

Submit ID: 0583-40040660

50 Debt Service Fund

BE

Taxable Value		166,045,526.00
Adopted Budget	0001	6,423,000.00

Budget Uses

Expenditure Budget	0002	6,423,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	952,706.79
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	952,706.79
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	5,470,293.21
Jurisdiction Mills	999	32.94
Total Estimated Revenues to Fund Adopted Budget	0004	6,423,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
Elementary Bond	03/03/2016	06/30/2036	51,640,000.00	30,105,000.00	2,475,000.00	1,226,700.00	400.00
Elementary Bond	09/01/2017	06/30/2037	36,360,000.00	23,865,000.00	1,680,000.00	1,035,000.00	400.00
Total Bond Requirements							6,417,500.00

SIDs

Issue Type	Amount
Elementary	5,500.00
Total SID Requirements	5,500.00

Total Debt Service Requirements	0002	6,423,000.00

Budget Report
FY 2026

32 Missoula

0583 Missoula Elem

Submit ID: 0583-40040660

61 Building Reserve Fund

Adopted Budget		0001	4,328,335.07

Budget Uses

Expenditure Budget		0002	4,328,335.07
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	1,461,815.07
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	1,461,815.07
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	413,225.39
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	2,200,000.00	
Building Reserve Permissive Levy	1110(b)	253,294.61	
District Tax Levy		1110	2,453,294.61
District Mills		999	14.78
Building Reserve Voted Mills		0134	13.25
Building Reserve Permissive Mills		0135	1.53
Total Estimated Revenues to Fund Adopted Budget		0004	4,328,335.07

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/02/2023	3,500,000.00	5	612	1,400,000.00	700,000.00	700,000.00
05/07/2024	1,500,000.00	0	611	1,500,000.00	1,500,000.00	1,500,000.00
Total						2,200,000.00

Budget Report
FY 2026

32 Missoula

0584 Missoula H S

Submit ID: 0584-80430406

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	4,095	310,830,225

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 32 Missoula	N/A	4,093	309,794,019
Non-located - 24 Lake	N/A	2	1,036,206

The final budget is approved as set forth in this document.

Certification

District Clerk: Denise Williams

(Signature) (Date)

Chairperson, School Trustees: Wilena Old Person

(Signature) (Date)

County Superintendent: Erin Lipkind

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

32 Missoula

0584 Missoula H S

Submit ID: 0584-80430406

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	38,969,438.79	2,588,638.03	10%	6.64%	0.00	27,456,257.03	11,513,181.76	37.04
10 Transportation	3,404,473.00	280,792.14	20%	8.25%	0.00	792,457.79	2,612,015.21	8.40
11 Bus Depreciation Reserve	16,826.00	0.00	N/A	0.00%	0.00	0.00	16,826.00	0.05
13 Tuition	1,207,403.00		N/A		0.00	0.00	1,207,403.00	3.88
14 Retirement	5,616,861.00	692,331.28	20%	12.33%	0.00	5,616,861.00		
17 Adult Education	2,490,562.00	0.00	35%	0.00%	346,224.39	837,309.71	1,307,027.90	4.20
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,579,797.21	0.00	N/A	0.00%	802,713.36	27,083.85	750,000.00	2.41
29 Flexibility	1,610,104.64	0.00	N/A	0.00%	452,427.38	762,895.60	394,781.66	1.27
61 Building Reserve	3,388,523.68	0.00	N/A	0.00%	2,180,703.69	275,850.56	931,969.43	3.00
Total of All Funds	58,283,989.32	3,561,761.45			3,782,068.82	35,768,715.54	18,733,204.96	60.25

50 Debt Service **Tax Jurisdiction**								
BH2016	5,091,000.00	0.00	20-9-438	0.00%	896,736.45	0.00	4,194,263.55	13.49

Budget Report
FY 2026

32 Missoula

0584 Missoula H S

Submit ID: 0584-80430406

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

H1	MISSOULA CO HS 9-12	3,911 *
H2	SEELEY SWAN HS 9-12	97 *
H3	MCA CHARTER 9-12	87 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	15,393,282.23
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	2,428,799.49
D.	At Risk Student	(I-D)	92,303.74
E.	Indian Education For All	(I-E)	103,890.15
F.	American Indian Achievement Gap	(I-F)	58,266.00
G.	Data For Achievement	(I-G)	99,467.55
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	874,919.43
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	591,914.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	4,068
B.	BASE Budget Limit	(II-B)	29,365,748.57
C.	Maximum Budget Limit	(II-C)	36,538,028.35
D.	Over-BASE Levy As Submitted on Budget	(II-D)	7,100,921.95
E.	Adopted Budget	(II-E)	36,538,028.35

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	31,557,112.53
H.	Maximum Budget Limit	(II-H)	39,690,373.41
I.	Highest Budget Without a Vote	(II-I)	38,805,123.79
J.	Highest Budget	(II-J)	39,690,373.41
K.	Highest Voted Amount	(II-K)	885,249.62
L.	Amount Approved on Ballot by Voters	(II-L)	164,315.00
M.	Adopted Budget	(II-M)	38,969,438.79

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		2,293,157.34
B.	TIF Operating Reserve (962)	(III-B)		295,480.69
C.	Excess Reserves	(III-C)		0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		2,588,638.03

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		38,969,438.79
	1. BASE Budget Limit	(V-A1)	31,557,112.53	
	2. Over-BASE Budget	(V-A2)	7,412,326.26	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		15,393,282.23
	1. Direct State Aid Paid By State	(V-B1)	15,393,282.23	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		2,428,799.49
D.	At Risk Student	(V-D)		92,303.74
E.	Indian Education For All	(V-E)		103,890.15
F.	American Indian Achievement Gap	(V-F)		58,266.00
G.	Data For Achievement	(V-G)		99,467.55
H.	Special Education Allowable Cost Payment	(V-H)		874,919.43
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		101,664.21
	1. Actual Non-Levy Revenue	(V-J1)	68,042.60	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	33,621.61	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		12,404,519.73
	1. State - Guaranteed Tax Base Aid	(V-L1)	8,156,574.92	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	4,247,944.81	
M.	**Subtotal of BASE Budget Revenue	(V-M)		31,557,112.53

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		147,089.31
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	147,089.31	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		7,265,236.95
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		7,412,326.26

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		13.67
U.	Over-BASE Mills	(V-U)		23.37
	1. District Property Tax Levy Mills	(V-U1)	23.37	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		37.04

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

32 Missoula

0584 Missoula H S

Submit ID: 0584-80430406

01 General Fund

Adopted Budget	0001	38,969,438.79

Budget Uses

Expenditure Budget	0002	38,969,438.79
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	442,570.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	15,393,282.23
Quality Educator	3111	2,428,799.49
At Risk Student	3112	92,303.74
Indian Education For All	3113	103,890.15
American Indian Achievement Gap	3114	58,266.00
State Special Education Allowable Cost Payment to Districts	3115	874,919.43
Data For Achievement	3116	99,467.55
State - Guaranteed Tax Base Aid	3120	8,156,574.92

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	68,042.60
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	33,621.61
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	147,089.31
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	4,247,944.81		
Over-BASE Levy	1110(c)	7,265,236.95		
District Tax Levy			1110	11,513,181.76
Total Estimated Revenues to Fund Adopted Budget			0004	38,969,438.79
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	3,404,473.00

Budget Uses

Expenditure Budget	0002	3,404,473.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	720,416.16
Contingency	0006	72,041.62
Over-Schedule	0011	2,612,015.22
Fund Balance for Budget	TFS48	280,792.14
Operating Reserve	0961	280,792.14
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	198,114.44
State - On-Schedule Transportation Reimbursement	3210	594,343.35
District Tax Levy	1110	2,612,015.21
District Mills	999	8.40
Total Estimated Revenues to Fund Adopted Budget	0004	3,404,473.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	16,826.00

Budget Uses

Expenditure Budget	0002	16,826.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	16,826.00
District Mills	999	0.05
Total Estimated Revenues to Fund Adopted Budget	0004	16,826.00

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Toyota Sienna Type E Bus #1	2025	42,250.00	0.00	8,450.00	8,450.00
Toyota Sienna Type E Bus #2	2025	41,880.00	0.00	8,376.00	8,376.00
Total					16,826.00

Budget Report
FY 2026

32 Missoula

0584 Missoula H S

Submit ID: 0584-80430406

13 Tuition Fund

Adopted Budget	0001	1,207,403.00

Budget Uses

Expenditure Budget	0002	1,207,403.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,207,403.00
District Mills	999	3.88
Total Estimated Revenues to Fund Adopted Budget	0004	1,207,403.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	5,616,861.00

Budget Uses

Expenditure Budget	0002	5,616,861.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	692,331.28
Operating Reserve	0961	692,331.28
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	5,616,861.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,616,861.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	2,490,562.00

Budget Uses

Expenditure Budget	0002	2,490,562.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	346,224.39
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	346,224.39

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	700,000.00
Interest Earnings	1510	6,000.00
Other Revenue from Local Sources	1900	131,309.71
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,307,027.90
District Mills	999	4.20
Total Estimated Revenues to Fund Adopted Budget	0004	2,490,562.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,579,797.21

Budget Uses

Expenditure Budget	0002	1,579,797.21
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	802,713.36
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	802,713.36
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	27,083.85
District Tax Levy	1110	750,000.00
District Mills	999	2.41
Total Estimated Revenues to Fund Adopted Budget	0004	1,579,797.21
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	1,610,104.64

Budget Uses

Expenditure Budget	0002	1,610,104.64
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	452,427.38
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	452,427.38

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	394,781.66
State - Advanced Opportunity Aid	3770	368,113.94
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	394,781.66
District Mills	999	1.27
Total Estimated Revenues to Fund Adopted Budget	0004	1,610,104.64
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

32 Missoula

0584 Missoula H S

Submit ID: 0584-80430406

50 Debt Service Fund

BH2016

Taxable Value		310,830,225.00
Adopted Budget	0001	5,091,000.00

Budget Uses

Expenditure Budget	0002	5,091,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	896,736.45
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	896,736.45
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	4,194,263.55
Jurisdiction Mills	999	13.49
Total Estimated Revenues to Fund Adopted Budget	0004	5,091,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
High School Bond	03/03/2016	06/30/2036	22,785,000.00	13,135,000.00	1,080,000.00	519,650.00	400.00
High School Bond	09/01/2017	06/30/2037	47,215,000.00	30,780,000.00	2,160,000.00	1,329,900.00	400.00
Total Bond Requirements							5,090,350.00

SIDs

Issue Type	Amount
High School	650.00
Total SID Requirements	650.00

Total Debt Service Requirements	0002	5,091,000.00

Budget Report
FY 2026

32 Missoula

0584 Missoula H S

Submit ID: 0584-80430406

61 Building Reserve Fund

Adopted Budget		0001	3,388,523.68

Budget Uses

Expenditure Budget		0002	3,388,523.68
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	2,180,703.69
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	2,180,703.69
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	275,850.56
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	700,000.00	
Building Reserve Permissive Levy	1110(b)	231,969.43	
District Tax Levy		1110	931,969.43
District Mills		999	3.00
Building Reserve Voted Mills		0134	2.25
Building Reserve Permissive Mills		0135	0.75
Total Estimated Revenues to Fund Adopted Budget		0004	3,388,523.68

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/02/2023	4,900,000.00	7	612	1,400,000.00	700,000.00	700,000.00
Total						700,000.00

Budget Report
FY 2026

16 Gallatin

0363 Monforton Elem

Submit ID: 0363-17110355

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 705	N/A	39,627,671

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Kris Ortmeier

(Signature) (Date)

Chairperson, School Trustees: Sarah Baumgartner

(Signature) (Date)

County Superintendent: John Nielson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

16 Gallatin

0363 Monforton Elem

Submit ID: 0363-17110355

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	5,117,317.50	611,154.45	10%	11.94%	0.00	3,757,372.71	1,359,944.79	34.32
10 Transportation	627,914.98	125,583.00	20%	20.00%	72,371.73	53,382.79	502,160.46	12.67
11 Bus Depreciation Reserve	505,100.42	0.00	N/A	0.00%	505,100.42	0.00	0.00	0.00
13 Tuition	285,729.00		N/A		54,314.25	0.00	231,414.75	5.84
14 Retirement	1,047,873.00	209,574.60	20%	20.00%	298,257.31	749,615.69		
17 Adult Education	32,831.51	11,491.03	35%	35.00%	21,340.48	0.00	11,491.03	0.29
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,100,862.66	0.00	N/A	0.00%	996,867.92	3,994.74	100,000.00	2.52
29 Flexibility	319,606.64	0.00	N/A	0.00%	319,606.64	0.00	0.00	0.00
61 Building Reserve	1,103,258.70	0.00	N/A	0.00%	1,038,258.70	0.00	65,000.00	1.64
Total of All Funds	10,140,494.41	957,803.08			3,306,117.45	4,564,365.93	2,270,011.03	57.28

50 Debt Service **Tax Jurisdiction**								
27A	1,495,474.50	0.00	20-9-438	0.00%	522,895.77	175,000.00	797,578.73	20.13

Budget Report
FY 2026

16 Gallatin

0363 Monforton Elem

Submit ID: 0363-17110355

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	MONFORTON K-6	553 *
M1	MONFORTON 7-8	152 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	2,252,366.12
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	404,024.40
D.	At Risk Student	(I-D)	6,068.35
E.	Indian Education For All	(I-E)	17,885.85
F.	American Indian Achievement Gap	(I-F)	2,241.00
G.	Data For Achievement	(I-G)	17,124.45
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	114,847.20
I.	State Special Education Related-Services Payment To Coop	(I-I)	38,280.06
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	34,566.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	706
B.	BASE Budget Limit	(II-B)	4,341,442.86
C.	Maximum Budget Limit	(II-C)	5,375,538.23
D.	Over-BASE Levy As Submitted on Budget	(II-D)	394,389.03
E.	Adopted Budget	(II-E)	4,735,831.89

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	95%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	4,654,522.47
H.	Maximum Budget Limit	(II-H)	5,960,282.82
I.	Highest Budget Without a Vote	(II-I)	5,048,911.50
J.	Highest Budget	(II-J)	5,960,282.82
K.	Highest Voted Amount	(II-K)	911,371.32
L.	Amount Approved on Ballot by Voters	(II-L)	68,406.00
M.	Adopted Budget	(II-M)	5,117,317.50

Budget Report
FY 2026
16 Gallatin

Submit ID: 0363-17110355

0363 Monforton Elem

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		511,731.75
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		99,422.70
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	99,422.70	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		611,154.45

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		5,117,317.50
	1. BASE Budget Limit	(V-A1)	4,654,522.47	
	2. Over-BASE Budget	(V-A2)	462,795.03	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		2,252,366.12
	1. Direct State Aid Paid By State	(V-B1)	2,252,366.12	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		404,024.40
D.	At Risk Student	(V-D)		6,068.35
E.	Indian Education For All	(V-E)		17,885.85
F.	American Indian Achievement Gap	(V-F)		2,241.00
G.	Data For Achievement	(V-G)		17,124.45
H.	Special Education Allowable Cost Payment	(V-H)		114,847.20
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		110,811.72
	1. Actual Non-Levy Revenue	(V-J1)	54,162.84	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	56,648.88	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,729,153.38
	1. State - Guaranteed Tax Base Aid	(V-L1)	832,003.62	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	897,149.76	
M.	**Subtotal of BASE Budget Revenue	(V-M)		4,654,522.47

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		462,795.03
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		462,795.03

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		22.64
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		11.68
	1. District Property Tax Levy Mills	(V-U1)	11.68	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		34.32

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

16 Gallatin

0363 Monforton Elem

Submit ID: 0363-17110355

01 General Fund

Adopted Budget	0001	5,117,317.50

Budget Uses

Expenditure Budget	0002	5,117,317.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	2,252,366.12
Quality Educator	3111	404,024.40
At Risk Student	3112	6,068.35
Indian Education For All	3113	17,885.85
American Indian Achievement Gap	3114	2,241.00
State Special Education Allowable Cost Payment to Districts	3115	114,847.20
Data For Achievement	3116	17,124.45
State - Guaranteed Tax Base Aid	3120	832,003.62

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	54,162.84
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	56,648.88
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	897,149.76		
Over-BASE Levy	1110(c)	462,795.03		
District Tax Levy			1110	1,359,944.79
Total Estimated Revenues to Fund Adopted Budget			0004	5,117,317.50
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	627,914.98

Budget Uses

Expenditure Budget	0002	627,914.98
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	48,529.80
Contingency	0006	4,852.98
Over-Schedule	0011	574,532.20
Fund Balance for Budget	TFS48	197,954.73
Operating Reserve	0961	125,583.00
Unreserved Fund Balance Reappropriated	0970	72,371.73

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	13,345.69
State - On-Schedule Transportation Reimbursement	3210	40,037.10
District Tax Levy	1110	502,160.46
District Mills	999	12.67
Total Estimated Revenues to Fund Adopted Budget	0004	627,914.98
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

16 Gallatin

0363 Monforton Elem

Submit ID: 0363-17110355

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	505,100.42

Budget Uses

Expenditure Budget	0002	505,100.42
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	505,100.42
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	505,100.42
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	505,100.42

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Bus 2069	2013	119,949.85	179,924.78	N/A	NA
Radio 2-Way Bus 2069	2013	1,100.00	1,650.00	N/A	NA
Bus, BA309676	2010	94,484.55	141,726.83	N/A	NA
Bus, BB309702	2010	103,592.58	155,388.87	N/A	NA
Radio 2-Way Bus BA309676	2010	1,111.16	1,666.74	N/A	NA
Radio 2-Way Bus BB309702	2010	1,111.16	1,666.74	N/A	NA
BUS 6952	2001	61,500.00	92,250.00	N/A	NA
Bus B4470	1995	58,000.00	87,000.00	N/A	NA
Total					0.00

13 Tuition Fund

Adopted Budget	0001	285,729.00

Budget Uses

Expenditure Budget	0002	285,729.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	54,314.25
Unreserved Fund Balance Reappropriated	0970	54,314.25

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	231,414.75
District Mills	999	5.84
Total Estimated Revenues to Fund Adopted Budget	0004	285,729.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

16 Gallatin

0363 Monforton Elem

Submit ID: 0363-17110355

14 Retirement Fund

Adopted Budget	0001	1,047,873.00

Budget Uses

Expenditure Budget	0002	1,047,873.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	507,831.91
Operating Reserve	0961	209,574.60
Unreserved Fund Balance Reappropriated	0970	298,257.31

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	749,615.69
Total Estimated Revenues to Fund Adopted Budget	0004	1,047,873.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	32,831.51

Budget Uses

Expenditure Budget	0002	32,831.51
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	32,831.51
Operating Reserve	0961	11,491.03
Unreserved Fund Balance Reappropriated	0970	21,340.48

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	11,491.03
District Mills	999	0.29
Total Estimated Revenues to Fund Adopted Budget	0004	32,831.51
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,100,862.66

Budget Uses

Expenditure Budget	0002	1,100,862.66
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	996,867.92
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	996,867.92
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	3,994.74
District Tax Levy	1110	100,000.00
District Mills	999	2.52
Total Estimated Revenues to Fund Adopted Budget	0004	1,100,862.66
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	319,606.64

Budget Uses

Expenditure Budget	0002	319,606.64
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	319,606.64
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	319,606.64

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	319,606.64
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
16 Gallatin

0363 Monforton Elem

Submit ID: 0363-17110355

50 Debt Service Fund
27A

Taxable Value		39,627,671.00
Adopted Budget	0001	1,495,474.50

Budget Uses

Expenditure Budget	0002	1,142,844.35
Add To Fund Balance	0003	352,630.15
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,789,557.77
Fund Balance In Sinking Fund	0960	3,266,662.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	522,895.77
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	175,000.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	797,578.73
Jurisdiction Mills	999	20.13
Total Estimated Revenues to Fund Adopted Budget	0004	1,495,474.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
Elementary Bond	02/08/2011	06/15/2026	3,500,000.00	135,377.40	120,581.85	14,700.00	750.00
Elementary Bond	12/18/2013	06/15/2034	2,600,000.00	1,447,566.66	150,000.00	68,362.50	650.00
Elementary Bond	12/17/2015	06/15/2036	7,100,000.00	4,280,000.00	345,000.00	185,000.00	400.00
Elementary Bond	05/23/2018	06/15/2038	3,500,000.00	2,395,000.00	155,000.00	102,000.00	400.00
Total Bond Requirements							1,142,844.35

Total Debt Service Requirements	0002	1,142,844.35

Budget Report
FY 2026

16 Gallatin

0363 Monforton Elem

Submit ID: 0363-17110355

61 Building Reserve Fund

Adopted Budget		0001	1,103,258.70

Budget Uses

Expenditure Budget		0002	1,103,258.70
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	1,038,258.70
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	1,038,258.70
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	65,000.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	65,000.00
District Mills		999	1.64
Building Reserve Voted Mills		0134	1.64
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	1,103,258.70

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/03/2016	150,000.00	10	612	135,000.00	15,000.00	15,000.00
05/02/2017	150,000.00	10	612	120,000.00	15,000.00	15,000.00
05/07/2019	200,000.00	10	612	120,000.00	20,000.00	20,000.00
05/06/2025	150,000.00	10	612	0.00	15,000.00	15,000.00
Total						65,000.00

Budget Report
FY 2026

16 Gallatin

0363 Monforton Elem

Submit ID: 0363-17110355

Budget Report
FY 2026

22 Jefferson

0460 Montana City Elem

Submit ID: 0460-24037895

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	490	N/A	12,743,315

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Diane Smith

(Signature) (Date)

Chairperson, School Trustees: Cole Mosby

(Signature) (Date)

County Superintendent: Sarah Eyer

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

22 Jefferson

0460 Montana City Elem

Submit ID: 0460-24037895

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	4,079,733.80	208,016.52	10%	5.10%	0.00	3,164,154.50	915,579.30	71.84
10 Transportation	178,159.95	35,631.99	20%	20.00%	6,195.59	37,949.48	134,014.88	10.52
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	97,321.32		N/A		0.00	0.00	97,321.32	7.64
14 Retirement	568,755.00	91,783.35	20%	16.14%	0.00	568,755.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	109,222.74	0.00	N/A	0.00%	16,396.38	2,826.36	90,000.00	7.06
29 Flexibility	46,756.27	0.00	N/A	0.00%	30,756.27	16,000.00	0.00	0.00
61 Building Reserve	288,727.28	0.00	N/A	0.00%	193,182.28	73,779.47	21,765.53	1.71
Total of All Funds	5,368,676.36	335,431.86			246,530.52	3,863,464.81	1,258,681.03	98.77

50 Debt Service **Tax Jurisdiction**								
27 & 27b	378,175.00	186,224.36	20-9-438	49.24%	166,504.54	0.00	211,670.46	16.61

Budget Report
FY 2026

22 Jefferson

Submit ID: 0460-24037895

0460 Montana City Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	MONTANA CITY K-6	385
M1	MONTANA CITY 7-8	105

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,588,688.96
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	291,291.00
D.	At Risk Student	(I-D)	1,543.18
E.	Indian Education For All	(I-E)	12,431.30
F.	American Indian Achievement Gap	(I-F)	3,237.00
G.	Data For Achievement	(I-G)	11,902.10
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	84,847.18
I.	State Special Education Related-Services Payment To Coop	(I-I)	26,719.70
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	38,076.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	483
B.	BASE Budget Limit	(II-B)	3,045,250.60
C.	Maximum Budget Limit	(II-C)	3,795,409.38
D.	Over-BASE Levy As Submitted on Budget	(II-D)	738,164.09
E.	Adopted Budget	(II-E)	3,783,414.69

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,293,169.71
H.	Maximum Budget Limit	(II-H)	4,144,616.52
I.	Highest Budget Without a Vote	(II-I)	4,031,333.80
J.	Highest Budget	(II-J)	4,144,616.52
K.	Highest Voted Amount	(II-K)	113,282.72
L.	Amount Approved on Ballot by Voters	(II-L)	48,400.00
M.	Adopted Budget	(II-M)	4,079,733.80

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		208,016.52
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		208,016.52

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		4,079,733.80
1.	BASE Budget Limit	(V-A1)	3,293,169.71	
2.	Over-BASE Budget	(V-A2)	786,564.09	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,588,688.96
1.	Direct State Aid Paid By State	(V-B1)	1,588,688.96	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		291,291.00
D.	At Risk Student	(V-D)		1,543.18
E.	Indian Education For All	(V-E)		12,431.30
F.	American Indian Achievement Gap	(V-F)		3,237.00
G.	Data For Achievement	(V-G)		11,902.10
H.	Special Education Allowable Cost Payment	(V-H)		84,847.18
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		218,313.78
1.	Actual Non-Levy Revenue	(V-J1)	28,748.87	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	189,564.91	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,080,915.21
1.	State - Guaranteed Tax Base Aid	(V-L1)	951,900.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	129,015.21	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,293,169.71

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		786,564.09
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		786,564.09

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		10.12
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		61.72
	1. District Property Tax Levy Mills	(V-U1)	61.72	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		71.84

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
22 Jefferson
0460 Montana City Elem

Submit ID: 0460-24037895

01 General Fund

Adopted Budget	0001	4,079,733.80

Budget Uses

Expenditure Budget	0002	4,079,733.80
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,588,688.96
Quality Educator	3111	291,291.00
At Risk Student	3112	1,543.18
Indian Education For All	3113	12,431.30
American Indian Achievement Gap	3114	3,237.00
State Special Education Allowable Cost Payment to Districts	3115	84,847.18
Data For Achievement	3116	11,902.10
State - Guaranteed Tax Base Aid	3120	951,900.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	24,975.74
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	3,773.13
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	189,564.91
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	129,015.21		
Over-BASE Levy	1110(c)	786,564.09		
District Tax Levy			1110	915,579.30
Total Estimated Revenues to Fund Adopted Budget			0004	4,079,733.80
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	178,159.95

Budget Uses

Expenditure Budget	0002	178,159.95
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	34,499.52
Contingency	0006	3,449.95
Over-Schedule	0011	140,210.48
Fund Balance for Budget	TFS48	41,827.58
Operating Reserve	0961	35,631.99
Unreserved Fund Balance Reappropriated	0970	6,195.59

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	9,487.37
State - On-Schedule Transportation Reimbursement	3210	28,462.11
District Tax Levy	1110	134,014.88
District Mills	999	10.52
Total Estimated Revenues to Fund Adopted Budget	0004	178,159.95
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	97,321.32

Budget Uses

Expenditure Budget	0002	97,321.32
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	97,321.32
District Mills	999	7.64
Total Estimated Revenues to Fund Adopted Budget	0004	97,321.32
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

22 Jefferson

0460 Montana City Elem

Submit ID: 0460-24037895

14 Retirement Fund

Adopted Budget	0001	568,755.00

Budget Uses

Expenditure Budget	0002	568,755.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	91,783.35
Operating Reserve	0961	91,783.35
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	568,755.00
Total Estimated Revenues to Fund Adopted Budget	0004	568,755.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	109,222.74

Budget Uses

Expenditure Budget	0002	109,222.74
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	16,396.38
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	16,396.38
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,826.36
District Tax Levy	1110	90,000.00
District Mills	999	7.06
Total Estimated Revenues to Fund Adopted Budget	0004	109,222.74
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	46,756.27

Budget Uses

Expenditure Budget	0002	46,756.27
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	30,756.27
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	30,756.27

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	16,000.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	46,756.27
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
22 Jefferson

0460 Montana City Elem

Submit ID: 0460-24037895

50 Debt Service Fund
27 & 27b

Taxable Value		12,743,315.00
Adopted Budget	0001	378,175.00

Budget Uses

Expenditure Budget	0002	378,175.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	352,728.90
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	186,224.36
Unreserved Fund Balance Reappropriated	0970	166,504.54
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	211,670.46
Jurisdiction Mills	999	16.61
Total Estimated Revenues to Fund Adopted Budget	0004	378,175.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
Elementary Bond	02/07/2013	06/30/2033	5,750,000.00	2,360,000.00	300,000.00	77,775.00	400.00
Total Bond Requirements							378,175.00
Total Debt Service Requirements						0002	378,175.00

Budget Report
FY 2026

22 Jefferson

0460 Montana City Elem

Submit ID: 0460-24037895

61 Building Reserve Fund

Adopted Budget		0001	288,727.28

Budget Uses

Expenditure Budget		0002	288,727.28
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	193,182.28
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	193,182.28
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	73,779.47
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	21,765.53	
District Tax Levy		1110	21,765.53
District Mills		999	1.71
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.71
Total Estimated Revenues to Fund Adopted Budget		0004	288,727.28

Budget Report
FY 2026

14 Fergus

0273 Moore Elem

Submit ID: 0273-75514309

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	60	N/A	33,708,652

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 14 Fergus	60	N/A	33,708,652

The final budget is approved as set forth in this document.

Certification

District Clerk: Hollie Wichman

(Signature) (Date)

Chairperson, School Trustees: Rana Wichman

(Signature) (Date)

County Superintendent: Rhonda Long

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

14 Fergus

0273 Moore Elem

Submit ID: 0273-75514309

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	784,444.88	78,598.64	10%	10.02%	310.68	359,012.92	425,121.28	12.61
10 Transportation	50,000.00	2,332.79	20%	4.67%	776.19	10,890.00	38,333.81	1.14
11 Bus Depreciation Reserve	173,019.03	0.00	N/A	0.00%	55,109.43	0.00	117,909.60	3.50
13 Tuition	64,311.00		N/A		7,111.05	0.00	57,199.95	1.70
14 Retirement	100,000.00	18,852.85	20%	18.85%	0.00	100,000.00		
17 Adult Education	1,500.00	0.00	35%	0.00%	1,439.84	0.00	60.16	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	17,765.15	0.00	N/A	0.00%	8,553.05	490.04	8,722.06	0.26
29 Flexibility	7,763.95	0.00	N/A	0.00%	7,763.95	0.00	0.00	0.00
61 Building Reserve	121,942.76	0.00	N/A	0.00%	76,537.76	7,680.00	37,725.00	1.12
Total of All Funds	1,320,746.77	99,784.28			157,601.95	478,072.96	685,071.86	20.33

50 Debt Service **Tax Jurisdiction**								
0273	591,516.67	0.00	20-9-438	0.00%	0.00	0.00	591,516.67	17.55

Budget Report
FY 2026

14 Fergus

0273 Moore Elem

Submit ID: 0273-75514309

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	MOORE K-6	47
M1	MOORE 7-8	13

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	266,132.99
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	74,676.42
D.	At Risk Student	(I-D)	1,970.69
E.	Indian Education For All	(I-E)	1,522.20
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	1,457.40
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	9,816.00
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,271.80
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	47
B.	BASE Budget Limit	(II-B)	436,255.96
C.	Maximum Budget Limit	(II-C)	540,496.65
D.	Over-BASE Levy As Submitted on Budget	(II-D)	253,787.56
E.	Adopted Budget	(II-E)	690,043.52

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	79%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	570,978.47
H.	Maximum Budget Limit	(II-H)	695,714.00
I.	Highest Budget Without a Vote	(II-I)	784,444.88
J.	Highest Budget	(II-J)	784,444.88
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	784,444.88

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		78,444.49
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		154.15
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	154.15	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		310.68
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	310.68	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		78,909.32

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		784,444.88
	1. BASE Budget Limit	(V-A1)	570,978.47	
	2. Over-BASE Budget	(V-A2)	213,466.41	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		266,132.99
	1. Direct State Aid Paid By State	(V-B1)	266,132.99	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		74,676.42
D.	At Risk Student	(V-D)		1,970.69
E.	Indian Education For All	(V-E)		1,522.20
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		1,457.40
H.	Special Education Allowable Cost Payment	(V-H)		9,816.00
I.	Remaining Fund Balance Available	(V-I)		310.68
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,437.22
	1. Actual Non-Levy Revenue	(V-J1)	3,437.22	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		211,654.87
	1. State - Guaranteed Tax Base Aid	(V-L1)	0.00	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	211,654.87	
M.	**Subtotal of BASE Budget Revenue	(V-M)		570,978.47

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		213,466.41
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		213,466.41

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		6.28
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		6.33
	1. District Property Tax Levy Mills	(V-U1)	6.33	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		12.61

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

14 Fergus

0273 Moore Elem

Submit ID: 0273-75514309

01 General Fund

Adopted Budget	0001	784,444.88

Budget Uses

Expenditure Budget	0002	784,444.88
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	310.68
Direct State Aid	3110	266,132.99
Quality Educator	3111	74,676.42
At Risk Student	3112	1,970.69
Indian Education For All	3113	1,522.20
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	9,816.00
Data For Achievement	3116	1,457.40
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,161.17
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	276.05
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	211,654.87		
Over-BASE Levy	1110(c)	213,466.41		
District Tax Levy			1110	425,121.28
Total Estimated Revenues to Fund Adopted Budget			0004	784,444.88
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2026

14 Fergus

0273 Moore Elem

Submit ID: 0273-75514309

10 Transportation Fund

Adopted Budget	0001	50,000.00

Budget Uses

Expenditure Budget	0002	50,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	9,900.00
Contingency	0006	990.00
Over-Schedule	0011	39,110.00
Fund Balance for Budget	TFS48	3,108.98
Operating Reserve	0961	2,332.79
Unreserved Fund Balance Reappropriated	0970	776.19

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	2,722.50
State - On-Schedule Transportation Reimbursement	3210	8,167.50
District Tax Levy	1110	38,333.81
District Mills	999	1.14
Total Estimated Revenues to Fund Adopted Budget	0004	50,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

14 Fergus

0273 Moore Elem

Submit ID: 0273-75514309

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	173,019.03

Budget Uses

Expenditure Budget	0002	117,877.78
Add To Fund Balance	0003	55,141.25
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	55,109.43
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	55,109.43
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	117,909.60
District Mills	999	3.50
Total Estimated Revenues to Fund Adopted Budget	0004	173,019.03

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2024 Freighliner cruiser	2025	415,000.00	0.00	83,000.00	83,000.00
2020 Chevy Micro Bird Bus	2021	47,000.00	15,000.00	9,400.00	9,400.00
2022 Blue Bird Bus	2021	58,500.00	18,700.00	11,700.00	11,700.00
2017 Ford Expedition	2019	5,923.00	6,514.70	1,184.60	1,184.60
Bus #3 BlueBird	2018	36,500.00	34,250.00	7,300.00	7,300.00
Bus #2	2016	26,625.00	31,950.00	5,325.00	5,325.00
Cruiser TCT	2015	13,887.50	20,831.25	N/A	NA
2013 Activity Bus L	2012	35,012.90	56,018.06	N/A	0.00
Total					117,909.60

13 Tuition Fund

Adopted Budget	0001	64,311.00

Budget Uses

Expenditure Budget	0002	64,311.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,111.05
Unreserved Fund Balance Reappropriated	0970	7,111.05

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	57,199.95
District Mills	999	1.70
Total Estimated Revenues to Fund Adopted Budget	0004	64,311.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

14 Fergus

0273 Moore Elem

Submit ID: 0273-75514309

14 Retirement Fund

Adopted Budget	0001	100,000.00

Budget Uses

Expenditure Budget	0002	100,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	18,852.85
Operating Reserve	0961	18,852.85
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	100,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	100,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	1,500.00

Budget Uses

Expenditure Budget	0002	1,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,439.84
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,439.84

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	60.16
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	17,765.15

Budget Uses

Expenditure Budget	0002	17,765.15
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	8,553.05
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	8,553.05
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	490.04
District Tax Levy	1110	8,722.06
District Mills	999	0.26
Total Estimated Revenues to Fund Adopted Budget	0004	17,765.15
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	7,763.95

Budget Uses

Expenditure Budget	0002	7,763.95
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,763.95
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,763.95

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,763.95
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

14 Fergus

0273 Moore Elem

Submit ID: 0273-75514309

50 Debt Service Fund

0273

Taxable Value		33,708,652.00
Adopted Budget	0001	591,516.67

Budget Uses

Expenditure Budget	0002	591,516.67
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	591,516.67
Jurisdiction Mills	999	17.55
Total Estimated Revenues to Fund Adopted Budget	0004	591,516.67
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
Elementary Bond	08/28/2025	06/30/2040	6,200,000.00	5,870,000.00	330,000.00	260,916.67	600.00
Total Bond Requirements							591,516.67
Total Debt Service Requirements						0002	591,516.67

Budget Report
FY 2026

14 Fergus

0273 Moore Elem

Submit ID: 0273-75514309

61 Building Reserve Fund

Adopted Budget		0001	121,942.76

Budget Uses

Expenditure Budget		0002	121,942.76
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	76,537.76
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	76,537.76
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	7,680.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	37,725.00	
District Tax Levy		1110	37,725.00
District Mills		999	1.12
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.12
Total Estimated Revenues to Fund Adopted Budget		0004	121,942.76

Budget Report
FY 2026

14 Fergus

0274 Moore H S

Submit ID: 0274-18663857

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	30	35,004,189

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Hollie Wichman

(Signature) (Date)

Chairperson, School Trustees: Rana Wichman

(Signature) (Date)

County Superintendent: Rhonda Long

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

14 Fergus

0274 Moore H S

Submit ID: 0274-18663857

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	740,928.61	74,281.70	10%	10.03%	2,331.59	328,699.71	409,897.31	11.71
10 Transportation	55,000.00	6,295.61	20%	11.45%	0.00	10,890.00	44,110.00	1.26
11 Bus Depreciation Reserve	96,980.63	0.00	N/A	0.00%	62,071.03	0.00	34,909.60	1.00
13 Tuition	35,700.00		N/A		0.00	0.00	35,700.00	1.02
14 Retirement	105,000.00	21,000.00	20%	20.00%	10,117.57	94,882.43		
17 Adult Education	19,000.00	0.00	35%	0.00%	1,661.34	0.00	17,338.66	0.50
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	10,045.24	0.00	N/A	0.00%	860.14	463.04	8,722.06	0.25
29 Flexibility	16,369.56	0.00	N/A	0.00%	16,369.56	0.00	0.00	0.00
61 Building Reserve	113,874.99	0.00	N/A	0.00%	71,574.99	23,050.00	19,250.00	0.55
Total of All Funds	1,192,899.03	101,577.31			164,986.22	457,985.18	569,927.63	16.29

50 Debt Service Tax Jurisdiction								
0274	591,516.67	0.00	20-9-438	0.00%	0.00	0.00	591,516.67	16.90

Budget Report
FY 2026

14 Fergus

0274 Moore H S

Submit ID: 0274-18663857

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 MOORE HS 9-12 30

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	274,320.99
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	38,056.98
D.	At Risk Student	(I-D)	1,485.22
E.	Indian Education For All	(I-E)	761.10
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	728.70
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	4,908.00
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,635.90
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	20
B.	BASE Budget Limit	(II-B)	440,989.53
C.	Maximum Budget Limit	(II-C)	548,644.67
D.	Over-BASE Levy As Submitted on Budget	(II-D)	233,965.02
E.	Adopted Budget	(II-E)	674,954.55

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	539,512.36
H.	Maximum Budget Limit	(II-H)	666,710.34
I.	Highest Budget Without a Vote	(II-I)	740,928.61
J.	Highest Budget	(II-J)	740,928.61
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	740,928.61

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		74,092.86
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		188.84
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	188.84	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		2,331.59
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	2,331.59	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		76,613.29

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		740,928.61
	1. BASE Budget Limit	(V-A1)	539,512.36	
	2. Over-BASE Budget	(V-A2)	201,416.25	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		274,320.99
	1. Direct State Aid Paid By State	(V-B1)	274,320.99	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		38,056.98
D.	At Risk Student	(V-D)		1,485.22
E.	Indian Education For All	(V-E)		761.10
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		728.70
H.	Special Education Allowable Cost Payment	(V-H)		4,908.00
I.	Remaining Fund Balance Available	(V-I)		2,331.59
J.	Non-Levy Revenue and Funding Sources	(V-J)		8,438.72
	1. Actual Non-Levy Revenue	(V-J1)	8,438.72	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		208,481.06
	1. State - Guaranteed Tax Base Aid	(V-L1)	0.00	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	208,481.06	
M.	**Subtotal of BASE Budget Revenue	(V-M)		539,512.36

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		201,416.25
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		201,416.25

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		5.96
U.	Over-BASE Mills	(V-U)		5.75
	1. District Property Tax Levy Mills	(V-U1)	5.75	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		11.71

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

14 Fergus

0274 Moore H S

Submit ID: 0274-18663857

01 General Fund

Adopted Budget	0001	740,928.61

Budget Uses

Expenditure Budget	0002	740,928.61
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	2,331.59
Direct State Aid	3110	274,320.99
Quality Educator	3111	38,056.98
At Risk Student	3112	1,485.22
Indian Education For All	3113	761.10
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	4,908.00
Data For Achievement	3116	728.70
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	4,773.09
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	3,665.63
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	208,481.06		
Over-BASE Levy	1110(c)	201,416.25		
District Tax Levy			1110	409,897.31
Total Estimated Revenues to Fund Adopted Budget			0004	740,928.61
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	55,000.00

Budget Uses

Expenditure Budget	0002	55,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	9,900.00
Contingency	0006	990.00
Over-Schedule	0011	44,110.00
Fund Balance for Budget	TFS48	6,295.61
Operating Reserve	0961	6,295.61
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	2,722.50
State - On-Schedule Transportation Reimbursement	3210	8,167.50
District Tax Levy	1110	44,110.00
District Mills	999	1.26
Total Estimated Revenues to Fund Adopted Budget	0004	55,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	96,980.63

Budget Uses

Expenditure Budget	0002	96,980.63
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	62,071.03
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	62,071.03
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	34,909.60
District Mills	999	1.00
Total Estimated Revenues to Fund Adopted Budget	0004	96,980.63

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2020 Chevy Micro Bird Bus	2021	47,000.00	20,400.00	9,400.00	9,400.00
2022 Blue Bird Bus	2021	58,500.00	17,300.00	11,700.00	11,700.00
2017 Ford Expedition	2019	5,923.00	6,514.70	1,184.60	1,184.60
Bus #3 Blue Bird	2018	36,500.00	34,250.00	7,300.00	7,300.00
Bus #2	2016	26,625.00	31,950.00	5,325.00	5,325.00
Cruiser TCT	2015	13,887.50	20,831.25	N/A	NA
2013 Activity Bus L	2012	35,012.90	56,018.06	N/A	0.00
Total					34,909.60

13 Tuition Fund

Adopted Budget	0001	35,700.00

Budget Uses

Expenditure Budget	0002	35,700.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	35,700.00
District Mills	999	1.02
Total Estimated Revenues to Fund Adopted Budget	0004	35,700.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	105,000.00

Budget Uses

Expenditure Budget	0002	105,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	31,117.57
Operating Reserve	0961	21,000.00
Unreserved Fund Balance Reappropriated	0970	10,117.57

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	94,882.43
Total Estimated Revenues to Fund Adopted Budget	0004	105,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	19,000.00

Budget Uses

Expenditure Budget	0002	19,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,661.34
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,661.34

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	17,338.66
District Mills	999	0.50
Total Estimated Revenues to Fund Adopted Budget	0004	19,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	10,045.24

Budget Uses

Expenditure Budget	0002	10,045.24
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	860.14
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	860.14
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	463.04
District Tax Levy	1110	8,722.06
District Mills	999	0.25
Total Estimated Revenues to Fund Adopted Budget	0004	10,045.24
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	16,369.56

Budget Uses

Expenditure Budget	0002	16,369.56
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	16,369.56
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	16,369.56

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	16,369.56
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

14 Fergus

0274 Moore H S

Submit ID: 0274-18663857

50 Debt Service Fund

0274

Taxable Value		35,004,189.00
Adopted Budget	0001	591,516.67

Budget Uses

Expenditure Budget	0002	591,516.67
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	591,516.67
Jurisdiction Mills	999	16.90
Total Estimated Revenues to Fund Adopted Budget	0004	591,516.67
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
High School Bond	08/28/2025	06/30/2040	6,200,000.00	5,870,000.00	330,000.00	260,916.67	600.00
Total Bond Requirements							591,516.67
Total Debt Service Requirements						0002	591,516.67

Budget Report
FY 2026

14 Fergus

0274 Moore H S

Submit ID: 0274-18663857

61 Building Reserve Fund

Adopted Budget		0001	113,874.99

Budget Uses

Expenditure Budget		0002	113,874.99
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	71,574.99
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	71,574.99
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	23,050.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	19,250.00	
District Tax Levy		1110	19,250.00
District Mills		999	0.55
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.55
Total Estimated Revenues to Fund Adopted Budget		0004	113,874.99

Budget Report
FY 2026

56 Yellowstone

0976 Morin Elem

Submit ID: 0976-66019767

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	36	N/A	2,348,475

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Gail Andren

(Signature) (Date)

Chairperson, School Trustees: Matt Caudill

(Signature) (Date)

County Superintendent: Henry Peters

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

56 Yellowstone

0976 Morin Elem

Submit ID: 0976-66019767

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	337,511.49	33,750.41	10%	10.00%	0.00	263,786.88	73,724.61	31.38
10 Transportation	61,000.00	12,200.00	20%	20.00%	0.00	54,450.00	6,550.00	2.79
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	18,897.55		N/A		286.11	0.00	18,611.44	7.92
14 Retirement	82,000.00	16,399.21	20%	20.00%	0.00	82,000.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	270.17	0.00	N/A	0.00%	0.00	270.17	0.00	0.00
29 Flexibility	44.78	0.00	N/A	0.00%	44.78	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	499,723.99	62,349.62			330.89	400,507.05	98,886.05	42.09

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

56 Yellowstone

0976 Morin Elem

Submit ID: 0976-66019767

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 MORIN K-6 36

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	131,624.51
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	22,698.00
D.	At Risk Student	(I-D)	4,389.91
E.	Indian Education For All	(I-E)	0.00
F.	American Indian Achievement Gap	(I-F)	6,972.00
G.	Data For Achievement	(I-G)	874.44
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	31,077.24
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,963.08
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	2,916.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	39
B.	BASE Budget Limit	(II-B)	318,796.84
C.	Maximum Budget Limit	(II-C)	398,951.39
D.	Over-BASE Levy As Submitted on Budget	(II-D)	22,714.17
E.	Adopted Budget	(II-E)	341,511.01

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	314,797.32
H.	Maximum Budget Limit	(II-H)	393,513.91
I.	Highest Budget Without a Vote	(II-I)	337,511.49
J.	Highest Budget	(II-J)	393,513.91
K.	Highest Voted Amount	(II-K)	56,002.42
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	337,511.49

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		33,750.41
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		33,750.41

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		337,511.49
1.	BASE Budget Limit	(V-A1)	314,797.32	
2.	Over-BASE Budget	(V-A2)	22,714.17	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		131,624.51
1.	Direct State Aid Paid By State	(V-B1)	131,624.51	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		22,698.00
D.	At Risk Student	(V-D)		4,389.91
E.	Indian Education For All	(V-E)		0.00
F.	American Indian Achievement Gap	(V-F)		6,972.00
G.	Data For Achievement	(V-G)		874.44
H.	Special Education Allowable Cost Payment	(V-H)		31,077.24
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,844.42
1.	Actual Non-Levy Revenue	(V-J1)	2,844.42	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		114,316.80
1.	State - Guaranteed Tax Base Aid	(V-L1)	63,306.36	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	51,010.44	
M.	**Subtotal of BASE Budget Revenue	(V-M)		314,797.32

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		22,714.17
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		22,714.17

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		21.71
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		9.67
	1. District Property Tax Levy Mills	(V-U1)	9.67	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		31.38

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	337,511.49

Budget Uses

Expenditure Budget	0002	337,511.49
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	131,624.51
Quality Educator	3111	22,698.00
At Risk Student	3112	4,389.91
Indian Education For All	3113	0.00
American Indian Achievement Gap	3114	6,972.00
State Special Education Allowable Cost Payment to Districts	3115	31,077.24
Data For Achievement	3116	874.44
State - Guaranteed Tax Base Aid	3120	63,306.36

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,923.33
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	921.09
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	51,010.44		
Over-BASE Levy	1110(c)	22,714.17		
District Tax Levy			1110	73,724.61
Total Estimated Revenues to Fund Adopted Budget			0004	337,511.49
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	61,000.00

Budget Uses

Expenditure Budget	0002	61,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	49,500.00
Contingency	0006	4,950.00
Over-Schedule	0011	6,550.00
Fund Balance for Budget	TFS48	12,200.00
Operating Reserve	0961	12,200.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	13,612.50
State - On-Schedule Transportation Reimbursement	3210	40,837.50
District Tax Levy	1110	6,550.00
District Mills	999	2.79
Total Estimated Revenues to Fund Adopted Budget	0004	61,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	18,897.55

Budget Uses

Expenditure Budget	0002	18,897.55
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	286.11
Unreserved Fund Balance Reappropriated	0970	286.11

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	18,611.44
District Mills	999	7.92
Total Estimated Revenues to Fund Adopted Budget	0004	18,897.55
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	82,000.00

Budget Uses

Expenditure Budget	0002	82,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	16,399.21
Operating Reserve	0961	16,399.21
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	82,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	82,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	270.17

Budget Uses

Expenditure Budget	0002	270.17
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	270.17
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	270.17
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	44.78

Budget Uses

Expenditure Budget	0002	44.78
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	44.78
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	44.78

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	44.78
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No

Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00

District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2026

18 Glacier

1222 Mountain View Elem

Submit ID: 1222-70970782

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	12	N/A	292,036

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Joni Woldstad

(Signature) (Date)

Chairperson, School Trustees: Jerry Hofer

(Signature) (Date)

County Superintendent: Lester Johnson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

18 Glacier

1222 Mountain View Elem

Submit ID: 1222-70970782

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	131,569.36	10,461.10	10%	7.95%	0.00	124,605.30	6,964.06	23.82
10 Transportation	0.00	0.00	20%	0.00%	0.00	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	35,000.00	7,000.00	20%	20.00%	18,572.17	16,427.83		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,082.09	0.00	N/A	0.00%	942.17	139.92	0.00	0.00
29 Flexibility	9,154.58	0.00	N/A	0.00%	8,970.58	184.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	176,806.03	17,461.10			28,484.92	141,357.05	6,964.06	23.82

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

18 Glacier

Submit ID: 1222-70970782

1222 Mountain View Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 MOUNTAIN VIEW K-8 12

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	61,985.85
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	15,585.96
D.	At Risk Student	(I-D)	1,440.62
E.	Indian Education For All	(I-E)	304.44
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	291.48
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,963.20
I.	State Special Education Related-Services Payment To Coop	(I-I)	654.36
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	1,788.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	12
B.	BASE Budget Limit	(II-B)	116,505.09
C.	Maximum Budget Limit	(II-C)	144,573.29
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	116,505.09

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	131,569.36
H.	Maximum Budget Limit	(II-H)	160,219.67
I.	Highest Budget Without a Vote	(II-I)	131,569.36
J.	Highest Budget	(II-J)	160,219.67
K.	Highest Voted Amount	(II-K)	28,650.31
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	131,569.36

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		10,461.10
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		10,461.10

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		131,569.36
1.	BASE Budget Limit	(V-A1)	131,569.36	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		61,985.85
1.	Direct State Aid Paid By State	(V-B1)	61,985.85	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		15,585.96
D.	At Risk Student	(V-D)		1,440.62
E.	Indian Education For All	(V-E)		304.44
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		291.48
H.	Special Education Allowable Cost Payment	(V-H)		1,963.20
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		443.59
1.	Actual Non-Levy Revenue	(V-J1)	443.59	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		49,554.22
1.	State - Guaranteed Tax Base Aid	(V-L1)	42,590.16	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	6,964.06	
M.	**Subtotal of BASE Budget Revenue	(V-M)		131,569.36

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.82
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
	1. District Property Tax Levy Mills	(V-U1)	0.00	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		23.82

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	131,569.36

Budget Uses

Expenditure Budget	0002	131,569.36
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	61,985.85
Quality Educator	3111	15,585.96
At Risk Student	3112	1,440.62
Indian Education For All	3113	304.44
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	1,963.20
Data For Achievement	3116	291.48
State - Guaranteed Tax Base Aid	3120	42,590.16

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	443.59
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00	
BASE Levy	1110(b)	6,964.06	
Over-BASE Levy	1110(c)	0.00	
District Tax Levy		1110	6,964.06
Total Estimated Revenues to Fund Adopted Budget		0004	131,569.36
Estimated Revenues Exceeding Adopted Budget		0004a	0.00

10 Transportation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	35,000.00

Budget Uses

Expenditure Budget	0002	35,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	25,572.17
Operating Reserve	0961	7,000.00
Unreserved Fund Balance Reappropriated	0970	18,572.17

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	16,427.83
Total Estimated Revenues to Fund Adopted Budget	0004	35,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

18 Glacier

Submit ID: 1222-70970782

1222 Mountain View Elem

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,082.09

Budget Uses

Expenditure Budget	0002	1,082.09
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	942.17
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	942.17
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	27.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	112.92
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,082.09
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	9,154.58

Budget Uses

Expenditure Budget	0002	9,154.58
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,970.58
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	8,970.58

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	184.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	9,154.58
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

18 Glacier

Submit ID: 1222-70970782

1222 Mountain View Elem

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

18 Glacier

1222 Mountain View Elem

Submit ID: 1222-70970782

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No

Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00

District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2026

53 Valley

Submit ID: 0937-87595729

0937 Nashua K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 74	* 34	3,484,500

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Marisa Collins

(Signature) (Date)

Chairperson, School Trustees: Patti Sibley

(Signature) (Date)

County Superintendent: Marie Pippin

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

53 Valley

0937 Nashua K-12 Schools

Submit ID: 0937-87595729

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,553,502.66	152,341.77	10%	9.81%	0.00	1,091,433.09	462,069.57	132.61
10 Transportation	175,000.00	35,000.00	20%	20.00%	51,275.70	60,375.92	63,348.38	18.18
11 Bus Depreciation Reserve	293,851.88	0.00	N/A	0.00%	293,851.88	0.00	0.00	0.00
13 Tuition	56,579.35		N/A		0.00	0.00	56,579.35	16.24
14 Retirement	215,000.00	43,000.00	20%	20.00%	27,159.72	187,840.28		
17 Adult Education	22,426.68	0.00	35%	0.00%	22,426.68	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	90,581.55	0.00	N/A	0.00%	50,529.41	1,052.14	39,000.00	11.19
29 Flexibility	96,954.35	0.00	N/A	0.00%	89,185.95	7,768.40	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	2,503,896.47	230,341.77			534,429.34	1,348,469.83	620,997.30	178.22

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

53 Valley

Submit ID: 0937-87595729

0937 Nashua K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	NASHUA K-6	57 *
M1	NASHUA 7-8	17 *
H1	NASHUA HS 9-12	34 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	599,145.53
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	109,707.00
D.	At Risk Student	(I-D)	5,490.28
E.	Indian Education For All	(I-E)	2,739.96
F.	American Indian Achievement Gap	(I-F)	7,221.00
G.	Data For Achievement	(I-G)	2,623.32
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	16,850.80
I.	State Special Education Related-Services Payment To Coop	(I-I)	5,616.59
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	6,792.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	12,812.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	111
B.	BASE Budget Limit	(II-B)	1,145,341.46
C.	Maximum Budget Limit	(II-C)	1,421,863.05
D.	Over-BASE Levy As Submitted on Budget	(II-D)	329,489.82
E.	Adopted Budget	(II-E)	1,478,671.26

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,225,915.55
H.	Maximum Budget Limit	(II-H)	1,507,470.05
I.	Highest Budget Without a Vote	(II-I)	1,553,502.66
J.	Highest Budget	(II-J)	1,553,502.66
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,553,502.66

Budget Report
FY 2026

53 Valley

Submit ID: 0937-87595729

0937 Nashua K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			152,341.77
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			152,341.77

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	11,615.60	5,235.20	16,850.80
B.	Special Education RSBG to Coop	3,871.63	1,744.96	5,616.59
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	6,194.89	2,792.06	8,986.96

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	182,198.00	364,401.00	546,599.00
F.	100% Of Per Student Entitlement	511,273.80	282,497.50	793,771.30
		693,471.80	646,898.50	1,340,370.30
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	244,795.55	228,355.17	473,150.72
H.	Special Education in BASE@40%	6,194.89	2,792.06	8,986.96
I.	Subsidized BASE Amount	250,990.44	231,147.23	482,137.68
J.	Subsidized BASE Ratio	52%	48%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,553,502.66
	1. BASE Budget Limit	(V-A1)	1,225,915.55	
	2. Over-BASE Budget	(V-A2)	327,587.11	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		599,145.53
	1. Direct State Aid Paid By State	(V-B1)	599,145.53	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		109,707.00
D.	At Risk Student	(V-D)		5,490.28
E.	Indian Education For All	(V-E)		2,739.96
F.	American Indian Achievement Gap	(V-F)		7,221.00
G.	Data For Achievement	(V-G)		2,623.32

H.	Special Education Allowable Cost Payment	(V-H)		16,850.80
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
	1. Actual Non-Levy Revenue	(V-J1)	0.00	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		482,137.66
	1. State - Guaranteed Tax Base Aid	(V-L1)	347,655.20	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	134,482.46	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,225,915.55

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		327,587.11
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		327,587.11

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		24.40
T.	BASE Mills - High School	(V-T)		14.20
U.	Over-BASE Mills	(V-U)		94.01
	1. District Property Tax Levy Mills	(V-U1)	94.01	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		132.61

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
53 Valley

Submit ID: 0937-87595729

0937 Nashua K-12 Schools

01 General Fund

Adopted Budget	0001	1,553,502.66

Budget Uses

Expenditure Budget	0002	1,553,502.66
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	599,145.53
Quality Educator	3111	109,707.00
At Risk Student	3112	5,490.28
Indian Education For All	3113	2,739.96
American Indian Achievement Gap	3114	7,221.00
State Special Education Allowable Cost Payment to Districts	3115	16,850.80
Data For Achievement	3116	2,623.32
State - Guaranteed Tax Base Aid	3120	347,655.20

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	134,482.46		
Over-BASE Levy	1110(c)	327,587.11		
District Tax Levy			1110	462,069.57
Total Estimated Revenues to Fund Adopted Budget			0004	1,553,502.66
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	175,000.00

Budget Uses

Expenditure Budget	0002	175,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	54,887.20
Contingency	0006	5,488.72
Over-Schedule	0011	114,624.08
Fund Balance for Budget	TFS48	86,275.70
Operating Reserve	0961	35,000.00
Unreserved Fund Balance Reappropriated	0970	51,275.70

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	15,093.98
State - On-Schedule Transportation Reimbursement	3210	45,281.94
District Tax Levy	1110	63,348.38
District Mills	999	18.18
Total Estimated Revenues to Fund Adopted Budget	0004	175,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

53 Valley

Submit ID: 0937-87595729

0937 Nashua K-12 Schools

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	293,851.88

Budget Uses

Expenditure Budget	0002	293,851.88
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	293,851.88
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	293,851.88
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	293,851.88

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2016 CHEVY EXPRESS	2017	59,300.00	59,300.00	11,860.00	0.00
2018 BLUEBIRD	2017	111,000.00	111,000.00	22,200.00	0.00
2015 BLUEBIRD	2015	105,500.00	147,700.00	21,100.00	0.00
2013 BLUEBIRD	2013	83,500.00	125,250.00	N/A	NA
Total					0.00

13 Tuition Fund

Adopted Budget	0001	56,579.35

Budget Uses

Expenditure Budget	0002	56,579.35
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	56,579.35
District Mills	999	16.24
Total Estimated Revenues to Fund Adopted Budget	0004	56,579.35
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	215,000.00

Budget Uses

Expenditure Budget	0002	215,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	70,159.72
Operating Reserve	0961	43,000.00
Unreserved Fund Balance Reappropriated	0970	27,159.72

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	187,840.28
Total Estimated Revenues to Fund Adopted Budget	0004	215,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	22,426.68

Budget Uses

Expenditure Budget	0002	22,426.68
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	22,426.68
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	22,426.68

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	22,426.68
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	90,581.55

Budget Uses

Expenditure Budget	0002	90,581.55
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	50,529.41
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	50,529.41
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,052.14
District Tax Levy	1110	39,000.00
District Mills	999	11.19
Total Estimated Revenues to Fund Adopted Budget	0004	90,581.55
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	96,954.35

Budget Uses

Expenditure Budget	0002	96,954.35
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	89,185.95
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	89,185.95

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	7,768.40
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	96,954.35
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

53 Valley

Submit ID: 0937-87595729

0937 Nashua K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2026

03 Blaine

Submit ID: 1216-34850664

1216 North Harlem Colony Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 7	N/A	124,572

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Eli Hofer

(Signature) (Date)

Chairperson, School Trustees: Philip Hofer

(Signature) (Date)

County Superintendent: Kendall Harwood

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

03 Blaine

Submit ID: 1216-34850664

1216 North Harlem Colony Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	103,569.31	10,356.93	10%	10.00%	8,557.58	69,025.81	25,985.92	208.61
10 Transportation	0.00	0.00	20%	0.00%	0.00	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	14,000.00	2,800.00	20%	20.00%	5,145.05	8,854.95		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	292.13	0.00	N/A	0.00%	203.24	88.89	0.00	0.00
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	117,861.44	13,156.93			13,905.87	77,969.65	25,985.92	208.61

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

03 Blaine

Submit ID: 1216-34850664

1216 North Harlem Colony Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 NORTH HARLEM K-8 7 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	23,735.66
B.	Mandatory Non-isolated Levy	(I-B)	23,735.66
C.	Quality Educator	(I-C)	16,569.54
D.	At Risk Student	(I-D)	688.90
E.	Indian Education For All	(I-E)	177.59
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	170.03
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	654.40
I.	State Special Education Related-Services Payment To Coop	(I-I)	218.12
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	1,479.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	8
B.	BASE Budget Limit	(II-B)	93,966.16
C.	Maximum Budget Limit	(II-C)	116,145.32
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	93,966.16

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	103,569.31
H.	Maximum Budget Limit	(II-H)	125,114.65
I.	Highest Budget Without a Vote	(II-I)	103,569.31
J.	Highest Budget	(II-J)	125,114.65
K.	Highest Voted Amount	(II-K)	21,545.34
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	103,569.31

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		10,356.93
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		8,557.58
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	8,557.58	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		18,914.51

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		103,569.31
1.	BASE Budget Limit	(V-A1)	103,569.31	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		47,471.32
1.	Direct State Aid Paid By State	(V-B1)	23,735.66	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	23,735.66	
C.	Quality Educator	(V-C)		16,569.54
D.	At Risk Student	(V-D)		688.90
E.	Indian Education For All	(V-E)		177.59
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		170.03
H.	Special Education Allowable Cost Payment	(V-H)		654.40
I.	Remaining Fund Balance Available	(V-I)		8,557.58
J.	Non-Levy Revenue and Funding Sources	(V-J)		304.16
1.	Actual Non-Levy Revenue	(V-J1)	304.16	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		28,975.79
1.	State - Guaranteed Tax Base Aid	(V-L1)	26,725.53	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	2,250.26	
M.	**Subtotal of BASE Budget Revenue	(V-M)		103,569.31

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		190.54
S.	BASE Mills - Elementary	(V-S)		18.07
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
	1. District Property Tax Levy Mills	(V-U1)	0.00	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		208.61

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
03 Blaine
1216 North Harlem Colony Elem

Submit ID: 1216-34850664

01 General Fund

Adopted Budget	0001	103,569.31

Budget Uses

Expenditure Budget	0002	103,569.31
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	8,557.58
Direct State Aid	3110	23,735.66
Quality Educator	3111	16,569.54
At Risk Student	3112	688.90
Indian Education For All	3113	177.59
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	654.40
Data For Achievement	3116	170.03
State - Guaranteed Tax Base Aid	3120	26,725.53

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	304.16
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	23,735.66		
BASE Levy	1110(b)	2,250.26		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	25,985.92
Total Estimated Revenues to Fund Adopted Budget			0004	103,569.31
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	14,000.00

Budget Uses

Expenditure Budget	0002	14,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,945.05
Operating Reserve	0961	2,800.00
Unreserved Fund Balance Reappropriated	0970	5,145.05

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	8,854.95
Total Estimated Revenues to Fund Adopted Budget	0004	14,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	292.13

Budget Uses

Expenditure Budget	0002	292.13
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	203.24
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	203.24
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	88.89
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	292.13
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

03 Blaine

Submit ID: 1216-34850664

1216 North Harlem Colony Elem

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2026

21 Hill

1233 North Star Elem

Submit ID: 1233-81052118

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 137	N/A	13,573,499

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Sarah Russell

(Signature) (Date)

Chairperson, School Trustees: Tiffany Melby

(Signature) (Date)

County Superintendent: Victoria Proctor

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

21 Hill

1233 North Star Elem

Submit ID: 1233-81052118

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,338,829.88	137,939.64	10%	10.30%	0.00	781,446.77	557,383.11	41.06
10 Transportation	237,793.80	47,558.76	20%	20.00%	2,570.03	57,030.36	178,193.41	13.13
11 Bus Depreciation Reserve	142,047.43	0.00	N/A	0.00%	111,094.65	0.00	30,952.78	2.28
13 Tuition	99,542.00		N/A		94,203.44	0.00	5,338.56	0.39
14 Retirement	190,398.27	38,079.65	20%	20.00%	1,695.58	188,702.69		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	32,359.96	0.00	N/A	0.00%	18,665.65	901.58	12,792.73	0.94
29 Flexibility	2,055.98	0.00	N/A	0.00%	0.00	2,055.98	0.00	0.00
61 Building Reserve	1,231,891.98	0.00	N/A	0.00%	644,871.98	37,119.80	549,900.20	40.52
Total of All Funds	3,274,919.30	223,578.05			873,101.33	1,067,257.18	1,334,560.79	98.32

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

21 Hill

1233 North Star Elem

Submit ID: 1233-81052118

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	NORTH STAR K-6	106 *
M1	NORTH STAR 7-8	31 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	503,883.21
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	106,869.75
D.	At Risk Student	(I-D)	7,923.11
E.	Indian Education For All	(I-E)	3,475.69
F.	American Indian Achievement Gap	(I-F)	996.00
G.	Data For Achievement	(I-G)	3,327.73
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	17,014.40
I.	State Special Education Related-Services Payment To Coop	(I-I)	5,671.12
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	4,500.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	148
B.	BASE Budget Limit	(II-B)	1,027,598.13
C.	Maximum Budget Limit	(II-C)	1,270,921.60
D.	Over-BASE Levy As Submitted on Budget	(II-D)	247,678.22
E.	Adopted Budget	(II-E)	1,275,276.35

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,050,485.29
H.	Maximum Budget Limit	(II-H)	1,283,876.32
I.	Highest Budget Without a Vote	(II-I)	1,298,163.51
J.	Highest Budget	(II-J)	1,338,829.88
K.	Highest Voted Amount	(II-K)	40,666.37
L.	Amount Approved on Ballot by Voters	(II-L)	40,666.37
M.	Adopted Budget	(II-M)	1,338,829.88

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		133,882.99
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		4,056.65
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	4,056.65	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		137,939.64

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,338,829.88
1.	BASE Budget Limit	(V-A1)	1,050,485.29	
2.	Over-BASE Budget	(V-A2)	288,344.59	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		503,883.21
1.	Direct State Aid Paid By State	(V-B1)	503,883.21	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		106,869.75
D.	At Risk Student	(V-D)		7,923.11
E.	Indian Education For All	(V-E)		3,475.69
F.	American Indian Achievement Gap	(V-F)		996.00
G.	Data For Achievement	(V-G)		3,327.73
H.	Special Education Allowable Cost Payment	(V-H)		17,014.40
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		37,336.88
1.	Actual Non-Levy Revenue	(V-J1)	2,883.42	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	34,453.46	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		369,658.52
1.	State - Guaranteed Tax Base Aid	(V-L1)	100,620.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	269,038.52	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,050,485.29

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		288,344.59
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		288,344.59

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		19.82
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		21.24
	1. District Property Tax Levy Mills	(V-U1)	21.24	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		41.06

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

21 Hill

1233 North Star Elem

Submit ID: 1233-81052118

01 General Fund

Adopted Budget	0001	1,338,829.88

Budget Uses

Expenditure Budget	0002	1,338,829.88
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	503,883.21
Quality Educator	3111	106,869.75
At Risk Student	3112	7,923.11
Indian Education For All	3113	3,475.69
American Indian Achievement Gap	3114	996.00
State Special Education Allowable Cost Payment to Districts	3115	17,014.40
Data For Achievement	3116	3,327.73
State - Guaranteed Tax Base Aid	3120	100,620.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,883.42
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	34,453.46
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	269,038.52		
Over-BASE Levy	1110(c)	288,344.59		
District Tax Levy			1110	557,383.11
Total Estimated Revenues to Fund Adopted Budget			0004	1,338,829.88
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	237,793.80

Budget Uses

Expenditure Budget	0002	237,793.80
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	51,845.79
Contingency	0006	5,184.58
Over-Schedule	0011	180,763.43
Fund Balance for Budget	TFS48	50,128.79
Operating Reserve	0961	47,558.76
Unreserved Fund Balance Reappropriated	0970	2,570.03

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	14,257.59
State - On-Schedule Transportation Reimbursement	3210	42,772.77
District Tax Levy	1110	178,193.41
District Mills	999	13.13
Total Estimated Revenues to Fund Adopted Budget	0004	237,793.80
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

21 Hill

1233 North Star Elem

Submit ID: 1233-81052118

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	142,047.43

Budget Uses

Expenditure Budget	0002	142,047.43
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	111,094.65
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	111,094.65
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	30,952.78
District Mills	999	2.28
Total Estimated Revenues to Fund Adopted Budget	0004	142,047.43

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2020 Blue Bird	2019	51,625.00	54,525.00	10,325.00	10,325.00
2014 IC Bus	2017	44,500.00	24,308.24	8,900.00	8,900.00
2014 Bluebird 77 Passenger Bus	2013	45,150.00	64,740.00	9,030.00	2,985.00
2011 BLUE BIRD 72 PASSENGER	2010	45,450.00	68,175.00	N/A	NA
4UZABRDT99CAH1517	2009	43,713.90	45,214.56	8,742.78	8,742.78
4UZAAXAK94CM08765	2003	33,751.90	50,627.85	N/A	NA
Freightliner/Thomas FS65	2003	28,568.70	42,853.05	N/A	NA
1GBL7T1C6YJ505554	2000	28,205.00	42,307.50	N/A	NA
Total					30,952.78

13 Tuition Fund

Adopted Budget	0001	99,542.00

Budget Uses

Expenditure Budget	0002	99,542.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	94,203.44
Unreserved Fund Balance Reappropriated	0970	94,203.44

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	5,338.56
District Mills	999	0.39
Total Estimated Revenues to Fund Adopted Budget	0004	99,542.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	190,398.27

Budget Uses

Expenditure Budget	0002	190,398.27
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	39,775.23
Operating Reserve	0961	38,079.65
Unreserved Fund Balance Reappropriated	0970	1,695.58

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	188,702.69
Total Estimated Revenues to Fund Adopted Budget	0004	190,398.27
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	32,359.96

Budget Uses

Expenditure Budget	0002	32,359.96
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	18,665.65
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	18,665.65
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	901.58
District Tax Levy	1110	12,792.73
District Mills	999	0.94
Total Estimated Revenues to Fund Adopted Budget	0004	32,359.96
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	2,055.98

Budget Uses

Expenditure Budget	0002	2,055.98
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	2,055.98
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,055.98
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

21 Hill

1233 North Star Elem

Submit ID: 1233-81052118

61 Building Reserve Fund

Adopted Budget		0001	1,231,891.98

Budget Uses

Expenditure Budget		0002	1,231,891.98
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	644,871.98
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	644,871.98
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	37,119.80
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	530,000.00	
Building Reserve Permissive Levy	1110(b)	19,900.20	
District Tax Levy		1110	549,900.20
District Mills		999	40.52
Building Reserve Voted Mills		0134	39.05
Building Reserve Permissive Mills		0135	1.47
Total Estimated Revenues to Fund Adopted Budget		0004	1,231,891.98

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/03/2022	150,000.00	5	612	90,000.00	30,000.00	30,000.00
05/02/2023	1,500,000.00	3	612	1,000,000.00	500,000.00	500,000.00
Total						530,000.00

Budget Report
FY 2026

21 Hill

1234 North Star HS

Submit ID: 1234-07719638

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	57	14,344,009

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Sarah Russell

(Signature) (Date)

Chairperson, School Trustees: Tiffany Melby

(Signature) (Date)

County Superintendent: Victoria Proctor

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

21 Hill

1234 North Star HS

Submit ID: 1234-07719638

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,051,490.77	147,882.00	10%	14.06%	0.00	581,437.57	470,053.20	32.77
10 Transportation	157,728.02	31,545.60	20%	20.00%	5,137.43	54,101.44	98,489.15	6.87
11 Bus Depreciation Reserve	111,680.14	0.00	N/A	0.00%	76,773.16	0.00	34,906.98	2.43
13 Tuition	19,467.00		N/A		9,241.63	0.00	10,225.37	0.71
14 Retirement	132,504.91	26,500.98	20%	20.00%	24,884.05	107,620.86		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	314,391.97	0.00	N/A	0.00%	289,865.23	639.99	23,886.75	1.67
29 Flexibility	25,196.19	0.00	N/A	0.00%	16,864.72	8,331.47	0.00	0.00
61 Building Reserve	1,107,122.72	0.00	N/A	0.00%	530,337.74	36,533.90	540,251.08	37.66
Total of All Funds	2,919,581.72	205,928.58			953,103.96	788,665.23	1,177,812.53	82.11

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

21 Hill

1234 North Star HS

Submit ID: 1234-07719638

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 NORTH STAR 9-12 57

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	374,439.38
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	55,420.95
D.	At Risk Student	(I-D)	2,004.23
E.	Indian Education For All	(I-E)	1,446.09
F.	American Indian Achievement Gap	(I-F)	996.00
G.	Data For Achievement	(I-G)	1,384.53
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	9,325.20
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,108.21
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	8,486.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	59
B.	BASE Budget Limit	(II-B)	712,565.81
C.	Maximum Budget Limit	(II-C)	882,810.16
D.	Over-BASE Levy As Submitted on Budget	(II-D)	306,444.80
E.	Adopted Budget	(II-E)	1,019,010.61

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	745,687.96
H.	Maximum Budget Limit	(II-H)	917,574.06
I.	Highest Budget Without a Vote	(II-I)	1,051,490.77
J.	Highest Budget	(II-J)	1,051,490.77
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,051,490.77

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		105,149.08
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		42,732.92
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	42,732.92	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		147,882.00

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,051,490.77
1.	BASE Budget Limit	(V-A1)	745,687.96	
2.	Over-BASE Budget	(V-A2)	305,802.81	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		374,439.38
1.	Direct State Aid Paid By State	(V-B1)	374,439.38	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		55,420.95
D.	At Risk Student	(V-D)		2,004.23
E.	Indian Education For All	(V-E)		1,446.09
F.	American Indian Achievement Gap	(V-F)		996.00
G.	Data For Achievement	(V-G)		1,384.53
H.	Special Education Allowable Cost Payment	(V-H)		9,325.20
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		25,678.89
1.	Actual Non-Levy Revenue	(V-J1)	2,711.72	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	22,967.17	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		274,992.69
1.	State - Guaranteed Tax Base Aid	(V-L1)	110,742.30	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	164,250.39	
M.	**Subtotal of BASE Budget Revenue	(V-M)		745,687.96

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		305,802.81
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		305,802.81

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		11.45
U.	Over-BASE Mills	(V-U)		21.32
	1. District Property Tax Levy Mills	(V-U1)	21.32	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		32.77

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
21 Hill

1234 North Star HS

Submit ID: 1234-07719638

01 General Fund

Adopted Budget	0001	1,051,490.77

Budget Uses

Expenditure Budget	0002	1,051,490.77
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	374,439.38
Quality Educator	3111	55,420.95
At Risk Student	3112	2,004.23
Indian Education For All	3113	1,446.09
American Indian Achievement Gap	3114	996.00
State Special Education Allowable Cost Payment to Districts	3115	9,325.20
Data For Achievement	3116	1,384.53
State - Guaranteed Tax Base Aid	3120	110,742.30

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,711.72
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	22,967.17
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	164,250.39		
Over-BASE Levy	1110(c)	305,802.81		
District Tax Levy			1110	470,053.20
Total Estimated Revenues to Fund Adopted Budget			0004	1,051,490.77
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	157,728.02

Budget Uses

Expenditure Budget	0002	157,728.02
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	49,183.13
Contingency	0006	4,918.31
Over-Schedule	0011	103,626.58
Fund Balance for Budget	TFS48	36,683.03
Operating Reserve	0961	31,545.60
Unreserved Fund Balance Reappropriated	0970	5,137.43

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	13,525.36
State - On-Schedule Transportation Reimbursement	3210	40,576.08
District Tax Levy	1110	98,489.15
District Mills	999	6.87
Total Estimated Revenues to Fund Adopted Budget	0004	157,728.02
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	111,680.14

Budget Uses

Expenditure Budget	0002	111,680.14
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	76,773.16
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	76,773.16
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	34,906.98
District Mills	999	2.43
Total Estimated Revenues to Fund Adopted Budget	0004	111,680.14

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2020 Blue Bird	2019	51,625.00	26,343.24	10,325.00	10,325.00
2014 IC Bus	2017	44,500.00	29,163.38	8,900.00	8,900.00
2014 Bluebird 77 Passenger	2013	45,150.00	60,785.80	9,030.00	6,939.20
2011 BLUE BIRD 72 PASSENGER	2010	50,450.00	75,675.00	N/A	NA
4UZABRDT99CAH1517	2009	43,713.90	52,810.54	8,742.78	8,742.78
2003 Freightliner/Thomas FS65	2003	28,568.70	42,853.05	N/A	NA
4UZAAXAK94CM08765	2003	33,751.90	50,627.85	N/A	NA
1GBL7T1C6YJ505554	2000	28,205.00	42,307.50	N/A	NA
Total					34,906.98

13 Tuition Fund

Adopted Budget	0001	19,467.00

Budget Uses

Expenditure Budget	0002	19,467.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,241.63
Unreserved Fund Balance Reappropriated	0970	9,241.63

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	10,225.37
District Mills	999	0.71
Total Estimated Revenues to Fund Adopted Budget	0004	19,467.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	132,504.91

Budget Uses

Expenditure Budget	0002	132,504.91
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	51,385.03
Operating Reserve	0961	26,500.98
Unreserved Fund Balance Reappropriated	0970	24,884.05

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	107,620.86
Total Estimated Revenues to Fund Adopted Budget	0004	132,504.91
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	314,391.97

Budget Uses

Expenditure Budget	0002	314,391.97
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	289,865.23
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	289,865.23
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	639.99
District Tax Levy	1110	23,886.75
District Mills	999	1.67
Total Estimated Revenues to Fund Adopted Budget	0004	314,391.97
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	25,196.19

Budget Uses

Expenditure Budget	0002	25,196.19
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	16,864.72
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	16,864.72

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	8,331.47
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	25,196.19
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

21 Hill

1234 North Star HS

Submit ID: 1234-07719638

61 Building Reserve Fund

Adopted Budget		0001	1,107,122.72

Budget Uses

Expenditure Budget		0002	1,107,122.72
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	530,337.74
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	530,337.74
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	36,533.90
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	530,000.00	
Building Reserve Permissive Levy	1110(b)	10,251.08	
District Tax Levy		1110	540,251.08
District Mills		999	37.66
Building Reserve Voted Mills		0134	36.95
Building Reserve Permissive Mills		0135	0.71
Total Estimated Revenues to Fund Adopted Budget		0004	1,107,122.72

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/03/2022	150,000.00	5	612	90,000.00	30,000.00	30,000.00
05/02/2023	1,500,000.00	3	612	1,000,000.00	500,000.00	500,000.00
Total						530,000.00

Budget Report
FY 2026

45 Sanders

0811 Noxon Elem

Submit ID: 0811-77936952

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 101	N/A	7,279,318

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Tami Mercer

(Signature) (Date)

Chairperson, School Trustees: Amber Miskowitz

(Signature) (Date)

County Superintendent: Alisa Garcia

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

45 Sanders

0811 Noxon Elem

Submit ID: 0811-77936952

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,123,251.05	94,850.85	10%	8.44%	0.00	778,667.22	344,583.83	47.34
10 Transportation	255,000.00	51,000.00	20%	20.00%	15,082.96	73,453.04	166,464.00	22.87
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	73,585.39		N/A		0.00	0.00	73,585.39	10.11
14 Retirement	170,000.00	34,000.00	20%	20.00%	41,709.30	128,290.70		
17 Adult Education	14,000.00	4,900.00	35%	35.00%	7,356.72	0.00	6,643.28	0.91
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,872.58	0.00	N/A	0.00%	1,103.30	769.28	0.00	0.00
29 Flexibility	7,119.01	0.00	N/A	0.00%	7,119.01	0.00	0.00	0.00
61 Building Reserve	122,801.05	0.00	N/A	0.00%	70,834.34	39,714.99	12,251.72	1.68
Total of All Funds	1,767,629.08	184,750.85			143,205.63	1,020,895.23	603,528.22	82.91

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

45 Sanders

0811 Noxon Elem

Submit ID: 0811-77936952

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	NOXON K-6	77 *
M1	NOXON 7-8	24 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	393,929.83
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	129,643.41
D.	At Risk Student	(I-D)	9,916.40
E.	Indian Education For All	(I-E)	2,562.37
F.	American Indian Achievement Gap	(I-F)	498.00
G.	Data For Achievement	(I-G)	2,453.29
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	31,523.31
I.	State Special Education Related-Services Payment To Coop	(I-I)	5,289.41
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	5,479.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	105
B.	BASE Budget Limit	(II-B)	821,305.10
C.	Maximum Budget Limit	(II-C)	1,019,295.28
D.	Over-BASE Levy As Submitted on Budget	(II-D)	225,415.34
E.	Adopted Budget	(II-E)	1,046,720.44

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	896,341.71
H.	Maximum Budget Limit	(II-H)	1,101,909.22
I.	Highest Budget Without a Vote	(II-I)	1,123,251.05
J.	Highest Budget	(II-J)	1,123,251.05
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,123,251.05

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		94,850.85
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		94,850.85

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,123,251.05
1.	BASE Budget Limit	(V-A1)	896,341.71	
2.	Over-BASE Budget	(V-A2)	226,909.34	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		393,929.83
1.	Direct State Aid Paid By State	(V-B1)	393,929.83	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		129,643.41
D.	At Risk Student	(V-D)		9,916.40
E.	Indian Education For All	(V-E)		2,562.37
F.	American Indian Achievement Gap	(V-F)		498.00
G.	Data For Achievement	(V-G)		2,453.29
H.	Special Education Allowable Cost Payment	(V-H)		31,523.31
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		71,384.77
1.	Actual Non-Levy Revenue	(V-J1)	7,392.90	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	63,991.87	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		254,430.33
1.	State - Guaranteed Tax Base Aid	(V-L1)	136,755.84	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	117,674.49	
M.	**Subtotal of BASE Budget Revenue	(V-M)		896,341.71

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		226,909.34
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		226,909.34

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		16.17
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		31.17
	1. District Property Tax Levy Mills	(V-U1)	31.17	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		47.34

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

45 Sanders

0811 Noxon Elem

Submit ID: 0811-77936952

01 General Fund

Adopted Budget	0001	1,123,251.05

Budget Uses

Expenditure Budget	0002	1,123,251.05
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	393,929.83
Quality Educator	3111	129,643.41
At Risk Student	3112	9,916.40
Indian Education For All	3113	2,562.37
American Indian Achievement Gap	3114	498.00
State Special Education Allowable Cost Payment to Districts	3115	31,523.31
Data For Achievement	3116	2,453.29
State - Guaranteed Tax Base Aid	3120	136,755.84

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	7,392.90
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	63,991.87
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	117,674.49		
Over-BASE Levy	1110(c)	226,909.34		
District Tax Levy			1110	344,583.83
Total Estimated Revenues to Fund Adopted Budget			0004	1,123,251.05
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	255,000.00

Budget Uses

Expenditure Budget	0002	255,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	66,775.50
Contingency	0006	6,677.55
Over-Schedule	0011	181,546.95
Fund Balance for Budget	TFS48	66,082.96
Operating Reserve	0961	51,000.00
Unreserved Fund Balance Reappropriated	0970	15,082.96

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	18,363.26
State - On-Schedule Transportation Reimbursement	3210	55,089.78
District Tax Levy	1110	166,464.00
District Mills	999	22.87
Total Estimated Revenues to Fund Adopted Budget	0004	255,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	73,585.39

Budget Uses

Expenditure Budget	0002	73,585.39
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	73,585.39
District Mills	999	10.11
Total Estimated Revenues to Fund Adopted Budget	0004	73,585.39
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

45 Sanders

0811 Noxon Elem

Submit ID: 0811-77936952

14 Retirement Fund

Adopted Budget	0001	170,000.00

Budget Uses

Expenditure Budget	0002	170,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	75,709.30
Operating Reserve	0961	34,000.00
Unreserved Fund Balance Reappropriated	0970	41,709.30

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	128,290.70
Total Estimated Revenues to Fund Adopted Budget	0004	170,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	14,000.00

Budget Uses

Expenditure Budget	0002	14,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	12,256.72
Operating Reserve	0961	4,900.00
Unreserved Fund Balance Reappropriated	0970	7,356.72

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	6,643.28
District Mills	999	0.91
Total Estimated Revenues to Fund Adopted Budget	0004	14,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,872.58

Budget Uses

Expenditure Budget	0002	1,872.58
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,103.30
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,103.30
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	769.28
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,872.58
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	7,119.01

Budget Uses

Expenditure Budget	0002	7,119.01
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,119.01
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,119.01

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,119.01
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

45 Sanders

0811 Noxon Elem

Submit ID: 0811-77936952

61 Building Reserve Fund

Adopted Budget		0001	122,801.05

Budget Uses

Expenditure Budget		0002	122,801.05
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	70,834.34
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	70,834.34
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	39,714.99
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	12,251.72	
District Tax Levy		1110	12,251.72
District Mills		999	1.68
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.68
Total Estimated Revenues to Fund Adopted Budget		0004	122,801.05

Budget Report
FY 2026

45 Sanders

0812 Noxon H S

Submit ID: 0812-90980031

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	66	13,583,664

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Tami Mercer

(Signature) (Date)

Chairperson, School Trustees: Amber Miskowitz

(Signature) (Date)

County Superintendent: Alisa Garcia

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

45 Sanders

0812 Noxon H S

Submit ID: 0812-90980031

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,118,457.89	102,534.43	10%	9.17%	0.00	711,795.75	406,662.14	29.94
10 Transportation	255,000.00	51,000.00	20%	20.00%	16,177.28	73,453.04	165,369.68	12.17
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	59,895.95		N/A		0.00	0.00	59,895.95	4.41
14 Retirement	160,000.00	32,000.00	20%	20.00%	19,609.98	140,390.02		
17 Adult Education	14,000.00	4,900.00	35%	35.00%	7,413.40	0.00	6,586.60	0.48
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	17,358.07	0.00	N/A	0.00%	1,629.80	728.27	15,000.00	1.10
29 Flexibility	11,742.74	0.00	N/A	0.00%	11,742.74	0.00	0.00	0.00
61 Building Reserve	91,544.67	0.00	N/A	0.00%	43,379.67	36,783.36	11,381.64	0.84
Total of All Funds	1,727,999.32	190,434.43			99,952.87	963,150.44	664,896.01	48.94

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

45 Sanders

0812 Noxon H S

Submit ID: 0812-90980031

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 NOXON HS 9-12 66 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	407,775.97
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	69,531.54
D.	At Risk Student	(I-D)	3,835.05
E.	Indian Education For All	(I-E)	1,674.42
F.	American Indian Achievement Gap	(I-F)	249.00
G.	Data For Achievement	(I-G)	1,603.14
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	29,045.04
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,999.15
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	10,159.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	71
B.	BASE Budget Limit	(II-B)	824,502.44
C.	Maximum Budget Limit	(II-C)	1,030,067.22
D.	Over-BASE Levy As Submitted on Budget	(II-D)	251,924.35
E.	Adopted Budget	(II-E)	1,076,426.79

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	848,556.27
H.	Maximum Budget Limit	(II-H)	1,057,164.42
I.	Highest Budget Without a Vote	(II-I)	1,118,457.89
J.	Highest Budget	(II-J)	1,118,457.89
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,118,457.89

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		102,534.43
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		102,534.43

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,118,457.89
1.	BASE Budget Limit	(V-A1)	848,556.27	
2.	Over-BASE Budget	(V-A2)	269,901.62	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		407,775.97
1.	Direct State Aid Paid By State	(V-B1)	407,775.97	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		69,531.54
D.	At Risk Student	(V-D)		3,835.05
E.	Indian Education For All	(V-E)		1,674.42
F.	American Indian Achievement Gap	(V-F)		249.00
G.	Data For Achievement	(V-G)		1,603.14
H.	Special Education Allowable Cost Payment	(V-H)		29,045.04
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		57,481.03
1.	Actual Non-Levy Revenue	(V-J1)	6,331.44	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	51,149.59	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		277,361.08
1.	State - Guaranteed Tax Base Aid	(V-L1)	140,600.56	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	136,760.52	
M.	**Subtotal of BASE Budget Revenue	(V-M)		848,556.27

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		269,901.62
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		269,901.62

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		10.07
U.	Over-BASE Mills	(V-U)		19.87
	1. District Property Tax Levy Mills	(V-U1)	19.87	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		29.94

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
45 Sanders

0812 Noxon H S

Submit ID: 0812-90980031

01 General Fund

Adopted Budget	0001	1,118,457.89

Budget Uses

Expenditure Budget	0002	1,118,457.89
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	407,775.97
Quality Educator	3111	69,531.54
At Risk Student	3112	3,835.05
Indian Education For All	3113	1,674.42
American Indian Achievement Gap	3114	249.00
State Special Education Allowable Cost Payment to Districts	3115	29,045.04
Data For Achievement	3116	1,603.14
State - Guaranteed Tax Base Aid	3120	140,600.56

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	6,331.44
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	51,149.59
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	136,760.52		
Over-BASE Levy	1110(c)	269,901.62		
District Tax Levy			1110	406,662.14
Total Estimated Revenues to Fund Adopted Budget			0004	1,118,457.89
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	255,000.00

Budget Uses

Expenditure Budget	0002	255,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	66,775.50
Contingency	0006	6,677.55
Over-Schedule	0011	181,546.95
Fund Balance for Budget	TFS48	67,177.28
Operating Reserve	0961	51,000.00
Unreserved Fund Balance Reappropriated	0970	16,177.28

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	18,363.26
State - On-Schedule Transportation Reimbursement	3210	55,089.78
District Tax Levy	1110	165,369.68
District Mills	999	12.17
Total Estimated Revenues to Fund Adopted Budget	0004	255,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2026

45 Sanders

0812 Noxon H S

Submit ID: 0812-90980031

13 Tuition Fund

Adopted Budget	0001	59,895.95

Budget Uses

Expenditure Budget	0002	59,895.95
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	59,895.95
District Mills	999	4.41
Total Estimated Revenues to Fund Adopted Budget	0004	59,895.95
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	160,000.00

Budget Uses

Expenditure Budget	0002	160,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	51,609.98
Operating Reserve	0961	32,000.00
Unreserved Fund Balance Reappropriated	0970	19,609.98

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	140,390.02
Total Estimated Revenues to Fund Adopted Budget	0004	160,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
45 Sanders

0812 Noxon H S

Submit ID: 0812-90980031

17 Adult Education Fund

Adopted Budget	0001	14,000.00

Budget Uses

Expenditure Budget	0002	14,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	12,313.40
Operating Reserve	0961	4,900.00
Unreserved Fund Balance Reappropriated	0970	7,413.40

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	6,586.60
District Mills	999	0.48
Total Estimated Revenues to Fund Adopted Budget	0004	14,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	17,358.07

Budget Uses

Expenditure Budget	0002	17,358.07
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,629.80
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,629.80
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	728.27
District Tax Levy	1110	15,000.00
District Mills	999	1.10
Total Estimated Revenues to Fund Adopted Budget	0004	17,358.07
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
45 Sanders

0812 Noxon H S

Submit ID: 0812-90980031

29 Flexibility Fund

Adopted Budget	0001	11,742.74

Budget Uses

Expenditure Budget	0002	11,742.74
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	11,742.74
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	11,742.74

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	11,742.74
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

45 Sanders

0812 Noxon H S

Submit ID: 0812-90980031

61 Building Reserve Fund

Adopted Budget		0001	91,544.67

Budget Uses

Expenditure Budget		0002	91,544.67
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	43,379.67
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	43,379.67
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	36,783.36
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	11,381.64	
District Tax Levy		1110	11,381.64
District Mills		999	0.84
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.84
Total Estimated Revenues to Fund Adopted Budget		0004	91,544.67

Budget Report
FY 2026

48 Stillwater

0857 Nye Elem

Submit ID: 0857-33847621

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 7	N/A	2,379,983

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Amber Lofing

(Signature) (Date)

Chairperson, School Trustees: Brandy Martin

(Signature) (Date)

County Superintendent: Mark Ranstrom

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

48 Stillwater

0857 Nye Elem

Submit ID: 0857-33847621

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	121,190.13	9,000.00	10%	7.43%	329.23	66,020.64	54,840.26	23.05
10 Transportation	200.00	40.00	20%	20.00%	762.67	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	23,000.00		N/A		0.00	0.00	23,000.00	9.66
14 Retirement	17,000.00	3,400.00	20%	20.00%	7,106.02	9,893.98		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	231.19	0.00	N/A	0.00%	142.29	88.90	0.00	0.00
29 Flexibility	736.21	0.00	N/A	0.00%	736.21	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	162,357.53	12,440.00			9,076.42	76,003.52	77,840.26	32.71

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

48 Stillwater

0857 Nye Elem

Submit ID: 0857-33847621

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 NYE K-8 7 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	47,471.31
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	17,023.50
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	177.59
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	170.03
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	818.00
I.	State Special Education Related-Services Payment To Coop	(I-I)	272.65
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	7
B.	BASE Budget Limit	(II-B)	87,714.40
C.	Maximum Budget Limit	(II-C)	108,706.56
D.	Over-BASE Levy As Submitted on Budget	(II-D)	17,604.91
E.	Adopted Budget	(II-E)	105,319.31

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	103,585.22
H.	Maximum Budget Limit	(II-H)	126,797.11
I.	Highest Budget Without a Vote	(II-I)	121,190.13
J.	Highest Budget	(II-J)	126,797.11
K.	Highest Voted Amount	(II-K)	5,606.98
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	121,190.13

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		9,000.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		329.23
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	329.23	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		9,329.23

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		121,190.13
1.	BASE Budget Limit	(V-A1)	103,585.22	
2.	Over-BASE Budget	(V-A2)	17,604.91	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		47,471.31
1.	Direct State Aid Paid By State	(V-B1)	47,471.31	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		17,023.50
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		177.59
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		170.03
H.	Special Education Allowable Cost Payment	(V-H)		818.00
I.	Remaining Fund Balance Available	(V-I)		329.23
J.	Non-Levy Revenue and Funding Sources	(V-J)		360.21
1.	Actual Non-Levy Revenue	(V-J1)	360.21	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		37,235.35
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	37,235.35	
M.	**Subtotal of BASE Budget Revenue	(V-M)		103,585.22

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		17,604.91
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		17,604.91

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		15.65
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		7.40
	1. District Property Tax Levy Mills	(V-U1)	7.40	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		23.05

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

48 Stillwater

0857 Nye Elem

Submit ID: 0857-33847621

01 General Fund

Adopted Budget	0001	121,190.13

Budget Uses

Expenditure Budget	0002	121,190.13
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	329.23
Direct State Aid	3110	47,471.31
Quality Educator	3111	17,023.50
At Risk Student	3112	0.00
Indian Education For All	3113	177.59
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	818.00
Data For Achievement	3116	170.03
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	360.21
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00	
BASE Levy	1110(b)	37,235.35	
Over-BASE Levy	1110(c)	17,604.91	
District Tax Levy		1110	54,840.26
Total Estimated Revenues to Fund Adopted Budget		0004	121,190.13
Estimated Revenues Exceeding Adopted Budget		0004a	0.00

10 Transportation Fund

Adopted Budget	0001	200.00

Budget Uses

Expenditure Budget	0002	200.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	200.00
Fund Balance for Budget	TFS48	802.67
Operating Reserve	0961	40.00
Unreserved Fund Balance Reappropriated	0970	762.67

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	200.00
Estimated Revenues Exceeding Adopted Budget	0004a	562.67

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	23,000.00

Budget Uses

Expenditure Budget	0002	23,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	23,000.00
District Mills	999	9.66
Total Estimated Revenues to Fund Adopted Budget	0004	23,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

48 Stillwater

0857 Nye Elem

Submit ID: 0857-33847621

14 Retirement Fund

Adopted Budget	0001	17,000.00

Budget Uses

Expenditure Budget	0002	17,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10,506.02
Operating Reserve	0961	3,400.00
Unreserved Fund Balance Reappropriated	0970	7,106.02

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	9,893.98
Total Estimated Revenues to Fund Adopted Budget	0004	17,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	231.19

Budget Uses

Expenditure Budget	0002	231.19
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	142.29
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	142.29
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	88.90
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	231.19
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	736.21

Budget Uses

Expenditure Budget	0002	736.21
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	736.21
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	736.21

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	736.21
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

48 Stillwater

0857 Nye Elem

Submit ID: 0857-33847621

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No

Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00

District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2026

15 Flathead

0342 Olney-Bissell Elem

Submit ID: 0342-70257462

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 102	N/A	6,944,665

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Teresa Bruce

(Signature) (Date)

Chairperson, School Trustees: Holly Dale

(Signature) (Date)

County Superintendent: Marcia Stolfus

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026
15 Flathead
0342 Olney-Bissell Elem

Submit ID: 0342-70257462

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	932,589.72	67,163.41	10%	7.20%	0.00	678,530.38	254,059.34	36.58
10 Transportation	259,210.50	0.00	20%	0.00%	0.00	84,950.24	174,260.26	25.09
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	155,869.32		N/A		4,514.55	0.00	151,354.77	21.79
14 Retirement	159,822.62	31,964.52	20%	20.00%	24,971.66	134,850.96		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	9,763.88	0.00	N/A	0.00%	104.07	717.31	8,942.50	1.29
29 Flexibility	18.44	0.00	N/A	0.00%	18.44	0.00	0.00	0.00
61 Building Reserve	164,516.48	0.00	N/A	0.00%	61,556.48	39,204.52	63,755.48	9.18
Total of All Funds	1,681,790.96	99,127.93			91,165.20	938,253.41	652,372.35	93.93

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

15 Flathead

Submit ID: 0342-70257462

0342 Olney-Bissell Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	OLNEY-BISSELL K-6	83 *
M1	BISSELL 7-8	19 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	392,744.43
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	86,328.06
D.	At Risk Student	(I-D)	3,528.09
E.	Indian Education For All	(I-E)	2,587.74
F.	American Indian Achievement Gap	(I-F)	249.00
G.	Data For Achievement	(I-G)	2,477.58
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	25,362.04
I.	State Special Education Related-Services Payment To Coop	(I-I)	5,507.53
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	7,195.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	104
B.	BASE Budget Limit	(II-B)	760,493.09
C.	Maximum Budget Limit	(II-C)	942,459.91
D.	Over-BASE Levy As Submitted on Budget	(II-D)	96,811.06
E.	Adopted Budget	(II-E)	857,304.15

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	80%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	835,778.66
H.	Maximum Budget Limit	(II-H)	1,046,682.95
I.	Highest Budget Without a Vote	(II-I)	932,589.72
J.	Highest Budget	(II-J)	1,046,682.95
K.	Highest Voted Amount	(II-K)	114,093.23
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	932,589.72

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		67,163.41
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		67,163.41

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		932,589.72
	1. BASE Budget Limit	(V-A1)	835,778.66	
	2. Over-BASE Budget	(V-A2)	96,811.06	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		392,744.43
	1. Direct State Aid Paid By State	(V-B1)	392,744.43	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		86,328.06
D.	At Risk Student	(V-D)		3,528.09
E.	Indian Education For All	(V-E)		2,587.74
F.	American Indian Achievement Gap	(V-F)		249.00
G.	Data For Achievement	(V-G)		2,477.58
H.	Special Education Allowable Cost Payment	(V-H)		25,362.04
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,358.64
	1. Actual Non-Levy Revenue	(V-J1)	2,358.64	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		320,143.08
	1. State - Guaranteed Tax Base Aid	(V-L1)	162,894.80	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	157,248.28	
M.	**Subtotal of BASE Budget Revenue	(V-M)		835,778.66

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		96,811.06
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		96,811.06

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		22.64
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		13.94
	1. District Property Tax Levy Mills	(V-U1)	13.94	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		36.58

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	932,589.72

Budget Uses

Expenditure Budget	0002	932,589.72
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	392,744.43
Quality Educator	3111	86,328.06
At Risk Student	3112	3,528.09
Indian Education For All	3113	2,587.74
American Indian Achievement Gap	3114	249.00
State Special Education Allowable Cost Payment to Districts	3115	25,362.04
Data For Achievement	3116	2,477.58
State - Guaranteed Tax Base Aid	3120	162,894.80

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,358.64
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	157,248.28		
Over-BASE Levy	1110(c)	96,811.06		
District Tax Levy			1110	254,059.34
Total Estimated Revenues to Fund Adopted Budget			0004	932,589.72
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	259,210.50

Budget Uses

Expenditure Budget	0002	259,210.50
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	77,227.50
Contingency	0006	7,722.75
Over-Schedule	0011	174,260.25
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	21,237.56
State - On-Schedule Transportation Reimbursement	3210	63,712.68
District Tax Levy	1110	174,260.26
District Mills	999	25.09
Total Estimated Revenues to Fund Adopted Budget	0004	259,210.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	155,869.32

Budget Uses

Expenditure Budget	0002	155,869.32
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,514.55
Unreserved Fund Balance Reappropriated	0970	4,514.55

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	151,354.77
District Mills	999	21.79
Total Estimated Revenues to Fund Adopted Budget	0004	155,869.32
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	159,822.62

Budget Uses

Expenditure Budget	0002	159,822.62
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	56,936.18
Operating Reserve	0961	31,964.52
Unreserved Fund Balance Reappropriated	0970	24,971.66

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	134,850.96
Total Estimated Revenues to Fund Adopted Budget	0004	159,822.62
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	9,763.88

Budget Uses

Expenditure Budget	0002	9,763.88
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	104.07
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	104.07
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	717.31
District Tax Levy	1110	8,942.50
District Mills	999	1.29
Total Estimated Revenues to Fund Adopted Budget	0004	9,763.88
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	18.44

Budget Uses

Expenditure Budget	0002	18.44
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	18.44
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	18.44

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	18.44
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
15 Flathead

Submit ID: 0342-70257462

0342 Olney-Bissell Elem

61 Building Reserve Fund

Adopted Budget	0001	164,516.48

Budget Uses

Expenditure Budget	0002	164,516.48
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	61,556.48
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	61,556.48
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	39,204.52
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	51,000.00	
Building Reserve Permissive Levy	1110(b)	12,755.48	
District Tax Levy		1110	63,755.48
District Mills		999	9.18
Building Reserve Voted Mills		0134	7.34
Building Reserve Permissive Mills		0135	1.84
Total Estimated Revenues to Fund Adopted Budget		0004	164,516.48

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/02/2023	765,000.00	15	612	102,000.00	51,000.00	51,000.00
Total						51,000.00

Budget Report
FY 2026

53 Valley

Submit ID: 0935-63960267

0935 Opheim K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB				Taxable Valuation
	EL		HS		
District:	*	30	*	7	2,958,324

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Haylee Huette

(Signature) (Date)

Chairperson, School Trustees: Tim Stenglein

(Signature) (Date)

County Superintendent: Marie Pippin

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

53 Valley

Submit ID: 0935-63960267

0935 Opheim K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,093,372.03	109,704.51	10%	10.03%	29,947.64	655,141.75	408,282.64	138.02
10 Transportation	128,000.00	25,600.00	20%	20.00%	7,815.92	58,891.56	61,292.52	20.72
11 Bus Depreciation Reserve	413,146.04	0.00	N/A	0.00%	303,934.04	0.00	109,212.00	36.92
13 Tuition	52,167.00		N/A		33,329.03	0.00	18,837.97	6.37
14 Retirement	165,000.00	33,000.00	20%	20.00%	75,607.64	89,392.36		
17 Adult Education	5,864.81	0.00	35%	0.00%	5,864.81	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	11,035.46	0.00	N/A	0.00%	374.61	660.85	10,000.00	3.38
29 Flexibility	8,229.58	0.00	N/A	0.00%	8,229.58	0.00	0.00	0.00
61 Building Reserve	149,539.13	0.00	N/A	0.00%	64,709.13	67,864.00	16,966.00	5.74
Total of All Funds	2,026,354.05	168,304.51			529,812.40	871,950.52	624,591.13	211.15

50 Debt Service Tax Jurisdiction								
0935	101,582.00	0.00	20-9-438	0.00%	920.87	0.00	100,661.13	34.03

Budget Report
FY 2026

53 Valley

Submit ID: 0935-63960267

0935 Opheim K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	OPHEIM K-6	26 *
M1	OPHEIM 7-8	4 *
H1	OPHEIM HS 9-12	7 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	360,685.87
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	60,338.85
D.	At Risk Student	(I-D)	2,239.01
E.	Indian Education For All	(I-E)	938.69
F.	American Indian Achievement Gap	(I-F)	249.00
G.	Data For Achievement	(I-G)	898.73
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	42,220.68
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,744.96
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	3,447.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	8,581.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	42
B.	BASE Budget Limit	(II-B)	758,854.38
C.	Maximum Budget Limit	(II-C)	942,771.32
D.	Over-BASE Levy As Submitted on Budget	(II-D)	287,853.47
E.	Adopted Budget	(II-E)	1,046,707.85

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	769,994.01
H.	Maximum Budget Limit	(II-H)	946,762.70
I.	Highest Budget Without a Vote	(II-I)	1,093,372.03
J.	Highest Budget	(II-J)	1,093,372.03
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,093,372.03

Budget Report
FY 2026

53 Valley

Submit ID: 0935-63960267

0935 Opheim K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		109,337.20
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		367.31
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	367.31	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		29,947.64
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	29,947.64	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		139,652.15

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		**Elementary**	**High School**	**K-12**
A.	Special Education Allowable Costs	34,711.67	7,509.01	42,220.68
B.	Special Education RSBG to Coop	1,472.31	272.65	1,744.96
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	14,473.59	3,112.66	17,586.26

Proration of BASE Budget to Elementary and High School Programs:		**Elementary**	**High School**	**K-12**
E.	100% Of Basic Entitlement	182,198.00	364,401.00	546,599.00
F.	100% Of Per Student Entitlement	202,096.00	58,208.50	260,304.50
		384,294.00	422,609.50	806,903.50
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	135,655.78	149,181.15	284,836.94
H.	Special Education in BASE@40%	14,473.59	3,112.66	17,586.26
I.	Subsidized BASE Amount	150,129.37	152,293.81	302,423.20
J.	Subsidized BASE Ratio	50%	50%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,093,372.03
1.	BASE Budget Limit	(V-A1)	769,994.01	
2.	Over-BASE Budget	(V-A2)	323,378.02	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		360,685.87
1.	Direct State Aid Paid By State	(V-B1)	360,685.87	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		60,338.85
D.	At Risk Student	(V-D)		2,239.01
E.	Indian Education For All	(V-E)		938.69
F.	American Indian Achievement Gap	(V-F)		249.00
G.	Data For Achievement	(V-G)		898.73

H.	Special Education Allowable Cost Payment	(V-H)		42,220.68
I.	Remaining Fund Balance Available	(V-I)		29,947.64
J.	Non-Levy Revenue and Funding Sources	(V-J)		21,318.73
	1. Actual Non-Levy Revenue	(V-J1)	13,084.27	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	8,234.46	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		251,156.81
	1. State - Guaranteed Tax Base Aid	(V-L1)	166,252.19	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	84,904.62	
M.	**Subtotal of BASE Budget Revenue	(V-M)		769,994.01

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		323,378.02
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		323,378.02

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		18.86
T.	BASE Mills - High School	(V-T)		9.85
U.	Over-BASE Mills	(V-U)		109.31
	1. District Property Tax Levy Mills	(V-U1)	109.31	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		138.02

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

53 Valley

Submit ID: 0935-63960267

0935 Opheim K-12 Schools

01 General Fund

Adopted Budget	0001	1,093,372.03

Budget Uses

Expenditure Budget	0002	1,093,372.03
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	29,947.64
Direct State Aid	3110	360,685.87
Quality Educator	3111	60,338.85
At Risk Student	3112	2,239.01
Indian Education For All	3113	938.69
American Indian Achievement Gap	3114	249.00
State Special Education Allowable Cost Payment to Districts	3115	42,220.68
Data For Achievement	3116	898.73
State - Guaranteed Tax Base Aid	3120	166,252.19

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,085.36
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	9,998.91
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	8,234.46
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	84,904.62		
Over-BASE Levy	1110(c)	323,378.02		
District Tax Levy			1110	408,282.64
Total Estimated Revenues to Fund Adopted Budget			0004	1,093,372.03
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	128,000.00

Budget Uses

Expenditure Budget	0002	128,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	53,537.76
Contingency	0006	5,353.78
Over-Schedule	0011	69,108.46
Fund Balance for Budget	TFS48	33,415.92
Operating Reserve	0961	25,600.00
Unreserved Fund Balance Reappropriated	0970	7,815.92

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	14,722.89
State - On-Schedule Transportation Reimbursement	3210	44,168.67
District Tax Levy	1110	61,292.52
District Mills	999	20.72
Total Estimated Revenues to Fund Adopted Budget	0004	128,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

53 Valley

Submit ID: 0935-63960267

0935 Opheim K-12 Schools

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	413,146.04

Budget Uses

Expenditure Budget	0002	413,146.04
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	303,934.04
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	303,934.04
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	109,212.00
District Mills	999	36.92
Total Estimated Revenues to Fund Adopted Budget	0004	413,146.04

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 MICRO BIRD CHEVY 30-PASS	2024	89,250.00	17,850.00	17,850.00	17,850.00
2023 Ford Expedition MAX XLT Blue E-Bus	2024	74,700.00	14,940.00	14,940.00	14,940.00
2023 Ford Expedition Max XLT White E-Bus	2024	73,950.00	14,790.00	14,790.00	14,790.00
2022 Ford Expedition E-Bus	2022	64,060.00	35,124.00	12,812.00	12,812.00
2019 Ford Expedition XL	2020	47,500.00	47,500.00	9,500.00	9,500.00
2013 MICRO BIRD-18 PASS	2015	66,000.00	52,800.00	13,200.00	13,200.00
2014 MICRO BIRD-14 PASS	2015	65,300.00	65,300.00	13,060.00	13,060.00
2014 MICRO BIRD-14 PASS #2	2015	65,300.00	65,300.00	13,060.00	13,060.00
2007 BLUE BIRD VISION	2006	60,000.00	90,000.00	N/A	NA
Total					109,212.00

13 Tuition Fund

Adopted Budget	0001	52,167.00

Budget Uses

Expenditure Budget	0002	52,167.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	33,329.03
Unreserved Fund Balance Reappropriated	0970	33,329.03

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	18,837.97
District Mills	999	6.37
Total Estimated Revenues to Fund Adopted Budget	0004	52,167.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

53 Valley

Submit ID: 0935-63960267

0935 Opheim K-12 Schools

14 Retirement Fund

Adopted Budget	0001	165,000.00

Budget Uses

Expenditure Budget	0002	165,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	108,607.64
Operating Reserve	0961	33,000.00
Unreserved Fund Balance Reappropriated	0970	75,607.64

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	89,392.36
Total Estimated Revenues to Fund Adopted Budget	0004	165,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	5,864.81

Budget Uses

Expenditure Budget	0002	5,864.81
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,864.81
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,864.81

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,864.81
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	11,035.46

Budget Uses

Expenditure Budget	0002	11,035.46
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	374.61
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	374.61
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	660.85
District Tax Levy	1110	10,000.00
District Mills	999	3.38
Total Estimated Revenues to Fund Adopted Budget	0004	11,035.46
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	8,229.58

Budget Uses

Expenditure Budget	0002	8,229.58
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,229.58
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	8,229.58

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	8,229.58
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

53 Valley

Submit ID: 0935-63960267

0935 Opheim K-12 Schools

50 Debt Service Fund

0935

Taxable Value		2,958,324.00
Adopted Budget	0001	101,582.00

Budget Uses

Expenditure Budget	0002	101,582.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	920.87
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	920.87
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	100,661.13
Jurisdiction Mills	999	34.03
Total Estimated Revenues to Fund Adopted Budget	0004	101,582.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
Elementary Bond	12/25/2020	06/30/2036	550,000.00	455,000.00	40,000.00	10,791.00	0.00
High School Bond	12/25/2020	06/30/2036	550,000.00	455,000.00	40,000.00	10,791.00	0.00
Total Bond Requirements							101,582.00
Total Debt Service Requirements						0002	101,582.00

Budget Report
FY 2026

53 Valley

Submit ID: 0935-63960267

0935 Opheim K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	149,539.13

Budget Uses

Expenditure Budget		0002	149,539.13
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	64,709.13
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	64,709.13
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	67,864.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	16,966.00	
District Tax Levy		1110	16,966.00
District Mills		999	5.74
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	5.74
Total Estimated Revenues to Fund Adopted Budget		0004	149,539.13

Budget Report
FY 2026

39 Powell

0715 Ovando Elem

Submit ID: 0715-74271515

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	22	N/A	1,837,041

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Dena Hooker

(Signature) (Date)

Chairperson, School Trustees: Todd Bauer

(Signature) (Date)

County Superintendent: Kerry Glisson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026
39 Powell
0715 Ovando Elem

Submit ID: 0715-74271515

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	232,879.91	23,548.41	10%	10.11%	15,159.05	153,053.58	64,667.28	35.21
10 Transportation	3,577.95	715.59	20%	20.00%	2,862.36	0.00	715.59	0.39
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	5,600.00		N/A		0.00	0.00	5,600.00	3.05
14 Retirement	32,270.00	0.00	20%	0.00%	0.00	32,270.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	935.86	0.00	N/A	0.00%	774.12	161.74	0.00	0.00
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	100,002.34	0.00	N/A	0.00%	57,702.34	33,840.00	8,460.00	4.61
Total of All Funds	375,266.06	24,264.00			76,497.87	219,325.32	79,442.87	43.26

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

39 Powell

0715 Ovando Elem

Submit ID: 0715-74271515

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 OVANDO K-8 22

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	91,008.22
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	15,207.66
D.	At Risk Student	(I-D)	19.44
E.	Indian Education For All	(I-E)	558.14
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	534.38
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	6,266.81
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,199.66
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	945.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	20
B.	BASE Budget Limit	(II-B)	157,617.71
C.	Maximum Budget Limit	(II-C)	197,171.95
D.	Over-BASE Levy As Submitted on Budget	(II-D)	39,211.18
E.	Adopted Budget	(II-E)	197,171.95

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	188,451.26
H.	Maximum Budget Limit	(II-H)	234,725.49
I.	Highest Budget Without a Vote	(II-I)	232,879.91
J.	Highest Budget	(II-J)	234,725.49
K.	Highest Voted Amount	(II-K)	1,845.58
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	232,879.91

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		23,287.99
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		260.42
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	260.42	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		15,159.05
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	163.11	
2.	Remaining Fund Balance Available (970b)	(III-D2)	14,995.94	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		38,707.46

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		232,879.91
1.	BASE Budget Limit	(V-A1)	188,451.26	
2.	Over-BASE Budget	(V-A2)	44,428.65	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		91,008.22
1.	Direct State Aid Paid By State	(V-B1)	91,008.22	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		15,207.66
D.	At Risk Student	(V-D)		19.44
E.	Indian Education For All	(V-E)		558.14
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		534.38
H.	Special Education Allowable Cost Payment	(V-H)		6,266.81
I.	Remaining Fund Balance Available	(V-I)		14,995.94
J.	Non-Levy Revenue and Funding Sources	(V-J)		19,169.78
1.	Actual Non-Levy Revenue	(V-J1)	136.64	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	19,033.14	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		40,690.89
1.	State - Guaranteed Tax Base Aid	(V-L1)	20,289.15	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	20,401.74	
M.	**Subtotal of BASE Budget Revenue	(V-M)		188,451.26

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		163.11
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	163.11	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		44,265.54
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		44,428.65

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		11.11
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		24.10
	1. District Property Tax Levy Mills	(V-U1)	24.10	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		35.21

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
39 Powell

0715 Ovando Elem

Submit ID: 0715-74271515

01 General Fund

Adopted Budget	0001	232,879.91

Budget Uses

Expenditure Budget	0002	232,879.91
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	15,159.05
Direct State Aid	3110	91,008.22
Quality Educator	3111	15,207.66
At Risk Student	3112	19.44
Indian Education For All	3113	558.14
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	6,266.81
Data For Achievement	3116	534.38
State - Guaranteed Tax Base Aid	3120	20,289.15

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	136.64
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	19,033.14
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	20,401.74		
Over-BASE Levy	1110(c)	44,265.54		
District Tax Levy			1110	64,667.28
Total Estimated Revenues to Fund Adopted Budget			0004	232,879.91
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	3,577.95

Budget Uses

Expenditure Budget	0002	3,577.95
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	3,577.95
Fund Balance for Budget	TFS48	3,577.95
Operating Reserve	0961	715.59
Unreserved Fund Balance Reappropriated	0970	2,862.36

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	715.59
District Mills	999	0.39
Total Estimated Revenues to Fund Adopted Budget	0004	3,577.95
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	5,600.00

Budget Uses

Expenditure Budget	0002	5,600.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	5,600.00
District Mills	999	3.05
Total Estimated Revenues to Fund Adopted Budget	0004	5,600.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	32,270.00

Budget Uses

Expenditure Budget	0002	32,270.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	32,270.00
Total Estimated Revenues to Fund Adopted Budget	0004	32,270.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	935.86

Budget Uses

Expenditure Budget	0002	935.86
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	774.12
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	774.12
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	161.74
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	935.86
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
39 Powell

0715 Ovando Elem

Submit ID: 0715-74271515

61 Building Reserve Fund

Adopted Budget		0001	100,002.34

Budget Uses

Expenditure Budget		0002	100,002.34
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	57,702.34
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	57,702.34
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	33,840.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	8,460.00	
District Tax Levy		1110	8,460.00
District Mills		999	4.61
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	4.61
Total Estimated Revenues to Fund Adopted Budget		0004	100,002.34

Budget Report
FY 2026

48 Stillwater

0846 Park City Elem

Submit ID: 0846-65935242

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 226	N/A	6,752,297

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Lisa Reynolds

(Signature) (Date)

Chairperson, School Trustees: Amber Tilzey

(Signature) (Date)

County Superintendent: Mark Ranstrom

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

48 Stillwater

0846 Park City Elem

Submit ID: 0846-65935242

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,799,139.60	34,657.70	10%	1.93%	0.00	1,488,978.44	310,161.16	45.94
10 Transportation	305,000.00	61,000.00	20%	20.00%	1,034.43	36,353.79	267,611.78	39.63
11 Bus Depreciation Reserve	189,885.98	0.00	N/A	0.00%	110,458.75	0.00	79,427.23	11.76
13 Tuition	198,511.00		N/A		0.00	0.00	198,511.00	29.40
14 Retirement	255,000.00	45,325.86	20%	17.77%	0.00	255,000.00		
17 Adult Education	6,848.29	0.00	35%	0.00%	6,848.29	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	11,417.45	0.00	N/A	0.00%	0.00	1,417.45	10,000.00	1.48
29 Flexibility	5,822.53	0.00	N/A	0.00%	1,044.97	4,777.56	0.00	0.00
61 Building Reserve	149,138.38	0.00	N/A	0.00%	83,263.38	48,775.00	17,100.00	2.53
Total of All Funds	2,920,763.23	140,983.56			202,649.82	1,835,302.24	882,811.17	130.74

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

48 Stillwater

0846 Park City Elem

Submit ID: 0846-65935242

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	PARK CITY K-6	178	*
M1	PARK CITY 7-8	48	*

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	775,092.37
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	169,213.59
D.	At Risk Student	(I-D)	4,020.98
E.	Indian Education For All	(I-E)	0.00
F.	American Indian Achievement Gap	(I-F)	2,490.00
G.	Data For Achievement	(I-G)	5,489.54
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	55,888.46
I.	State Special Education Related-Services Payment To Coop	(I-I)	12,269.25
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	18,936.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	225
B.	BASE Budget Limit	(II-B)	1,548,355.58
C.	Maximum Budget Limit	(II-C)	1,924,083.91
D.	Over-BASE Levy As Submitted on Budget	(II-D)	147,584.03
E.	Adopted Budget	(II-E)	1,695,939.61

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,651,555.57
H.	Maximum Budget Limit	(II-H)	2,060,659.78
I.	Highest Budget Without a Vote	(II-I)	1,799,139.60
J.	Highest Budget	(II-J)	2,060,659.78
K.	Highest Voted Amount	(II-K)	261,520.18
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,799,139.60

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		34,657.70
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		34,657.70

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,799,139.60
1.	BASE Budget Limit	(V-A1)	1,651,555.57	
2.	Over-BASE Budget	(V-A2)	147,584.03	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		775,092.37
1.	Direct State Aid Paid By State	(V-B1)	775,092.37	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		169,213.59
D.	At Risk Student	(V-D)		4,020.98
E.	Indian Education For All	(V-E)		0.00
F.	American Indian Achievement Gap	(V-F)		2,490.00
G.	Data For Achievement	(V-G)		5,489.54
H.	Special Education Allowable Cost Payment	(V-H)		55,888.46
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		20,804.62
1.	Actual Non-Levy Revenue	(V-J1)	20,804.62	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		618,556.01
1.	State - Guaranteed Tax Base Aid	(V-L1)	455,978.88	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	162,577.13	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,651,555.57

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		147,584.03
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		147,584.03

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		24.08
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		21.86
	1. District Property Tax Levy Mills	(V-U1)	21.86	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		45.94

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

48 Stillwater

0846 Park City Elem

Submit ID: 0846-65935242

01 General Fund

Adopted Budget	0001	1,799,139.60

Budget Uses

Expenditure Budget	0002	1,799,139.60
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	775,092.37
Quality Educator	3111	169,213.59
At Risk Student	3112	4,020.98
Indian Education For All	3113	0.00
American Indian Achievement Gap	3114	2,490.00
State Special Education Allowable Cost Payment to Districts	3115	55,888.46
Data For Achievement	3116	5,489.54
State - Guaranteed Tax Base Aid	3120	455,978.88

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	20,804.62
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	162,577.13		
Over-BASE Levy	1110(c)	147,584.03		
District Tax Levy			1110	310,161.16
Total Estimated Revenues to Fund Adopted Budget			0004	1,799,139.60
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	305,000.00

Budget Uses

Expenditure Budget	0002	305,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	33,054.16
Contingency	0006	3,299.62
Over-Schedule	0011	268,646.22
Fund Balance for Budget	TFS48	62,034.43
Operating Reserve	0961	61,000.00
Unreserved Fund Balance Reappropriated	0970	1,034.43

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	9,088.44
State - On-Schedule Transportation Reimbursement	3210	27,265.35
District Tax Levy	1110	267,611.78
District Mills	999	39.63
Total Estimated Revenues to Fund Adopted Budget	0004	305,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	189,885.98

Budget Uses

Expenditure Budget	0002	189,885.98
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	110,458.75
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	110,458.75
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	79,427.23
District Mills	999	11.76
Total Estimated Revenues to Fund Adopted Budget	0004	189,885.98

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2025 Thomas School Bus	2025	67,493.00	0.00	13,498.60	13,498.60
Bus Cameras w/DVR	2025	11,788.00	0.00	2,357.60	2,357.60
2019 14 passenger bus	2023	36,927.50	14,771.00	7,385.50	7,385.50
2022 Thomas Bus	2023	64,491.50	25,796.60	12,898.30	12,898.30
EXTENDED BUS ARM	2023	3,850.00	1,540.00	770.00	770.00
Coachliner Activity Bus	2021	125,537.50	100,430.00	25,107.50	25,107.50
2017 FORD EXPEDITION	2019	18,429.00	25,800.60	3,685.80	1,842.90
2020 Thomas Bus	2019	49,276.00	59,131.20	9,855.20	9,855.20
2019 IC Bus	2018	57,116.39	79,962.96	11,423.28	5,711.63
2017 INTERNATIONAL BUS HARLOW'S HANDICAP	2017	87,552.26	131,328.39	N/A	NA
BUS RADIOS/MOBILES SN563TLA1255, 1256,1257,1258,1259 W/BASE 038TLA0312, 0325	2010	7,597.07	11,395.61	N/A	NA
Total					79,427.23

Budget Report
FY 2026

48 Stillwater

0846 Park City Elem

Submit ID: 0846-65935242

13 Tuition Fund

Adopted Budget	0001	198,511.00

Budget Uses

Expenditure Budget	0002	198,511.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	198,511.00
District Mills	999	29.40
Total Estimated Revenues to Fund Adopted Budget	0004	198,511.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	255,000.00

Budget Uses

Expenditure Budget	0002	255,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	45,325.86
Operating Reserve	0961	45,325.86
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	255,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	255,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	6,848.29

Budget Uses

Expenditure Budget	0002	6,848.29
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,848.29
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,848.29

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,848.29
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	11,417.45

Budget Uses

Expenditure Budget	0002	11,417.45
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,417.45
District Tax Levy	1110	10,000.00
District Mills	999	1.48
Total Estimated Revenues to Fund Adopted Budget	0004	11,417.45
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

48 Stillwater

0846 Park City Elem

Submit ID: 0846-65935242

29 Flexibility Fund

Adopted Budget	0001	5,822.53

Budget Uses

Expenditure Budget	0002	5,822.53
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,044.97
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,044.97

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	4,777.56
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,822.53
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

48 Stillwater

0846 Park City Elem

Submit ID: 0846-65935242

61 Building Reserve Fund

Adopted Budget		0001	149,138.38

Budget Uses

Expenditure Budget		0002	149,138.38
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	83,263.38
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	83,263.38
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	48,775.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	17,100.00	
District Tax Levy		1110	17,100.00
District Mills		999	2.53
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.53
Total Estimated Revenues to Fund Adopted Budget		0004	149,138.38

Budget Report
FY 2026

48 Stillwater

0847 Park City H S

Submit ID: 0847-57126611

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	115	6,741,281

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Lisa Reynolds

(Signature) (Date)

Chairperson, School Trustees: Amber Tilzey

(Signature) (Date)

County Superintendent: Mark Ranstrom

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

48 Stillwater

0847 Park City H S

Submit ID: 0847-57126611

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,269,641.33	101,776.00	10%	8.02%	0.00	1,083,774.09	185,867.24	27.59
10 Transportation	185,000.00	19,570.45	20%	10.58%	0.00	35,259.59	149,740.41	22.21
11 Bus Depreciation Reserve	298,652.37	0.00	N/A	0.00%	219,665.14	0.00	78,987.23	11.72
13 Tuition	35,000.00		N/A		6,716.07	0.00	28,283.93	4.20
14 Retirement	187,500.00	37,500.00	20%	20.00%	1,384.44	186,115.56		
17 Adult Education	20,596.77	0.00	35%	0.00%	20,596.77	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	15,387.68	0.00	N/A	0.00%	4,375.25	1,012.43	10,000.00	1.48
29 Flexibility	12,545.13	0.00	N/A	0.00%	0.00	12,545.13	0.00	0.00
61 Building Reserve	121,960.00	0.00	N/A	0.00%	0.00	40,860.00	81,100.00	12.03
Total of All Funds	2,146,283.28	158,846.45			252,737.67	1,359,566.80	533,978.81	79.23

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

48 Stillwater

0847 Park City H S

Submit ID: 0847-57126611

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 PARK CITY HS 9-12 115

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	588,957.59
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	84,171.75
D.	At Risk Student	(I-D)	1,383.14
E.	Indian Education For All	(I-E)	0.00
F.	American Indian Achievement Gap	(I-F)	1,494.00
G.	Data For Achievement	(I-G)	2,793.35
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	23,734.31
I.	State Special Education Related-Services Payment To Coop	(I-I)	6,270.95
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	25,252.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	104
B.	BASE Budget Limit	(II-B)	1,027,834.37
C.	Maximum Budget Limit	(II-C)	1,279,348.40
D.	Over-BASE Levy As Submitted on Budget	(II-D)	89,999.88
E.	Adopted Budget	(II-E)	1,117,834.25

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,179,641.45
H.	Maximum Budget Limit	(II-H)	1,476,502.49
I.	Highest Budget Without a Vote	(II-I)	1,269,641.33
J.	Highest Budget	(II-J)	1,476,502.49
K.	Highest Voted Amount	(II-K)	206,861.16
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,269,641.33

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		101,776.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		101,776.00

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,269,641.33
1.	BASE Budget Limit	(V-A1)	1,179,641.45	
2.	Over-BASE Budget	(V-A2)	89,999.88	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		588,957.59
1.	Direct State Aid Paid By State	(V-B1)	588,957.59	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		84,171.75
D.	At Risk Student	(V-D)		1,383.14
E.	Indian Education For All	(V-E)		0.00
F.	American Indian Achievement Gap	(V-F)		1,494.00
G.	Data For Achievement	(V-G)		2,793.35
H.	Special Education Allowable Cost Payment	(V-H)		23,734.31
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		21,651.47
1.	Actual Non-Levy Revenue	(V-J1)	21,651.47	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		455,455.84
1.	State - Guaranteed Tax Base Aid	(V-L1)	359,588.48	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	95,867.36	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,179,641.45

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		89,999.88
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		89,999.88

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		14.24
U.	Over-BASE Mills	(V-U)		13.35
	1. District Property Tax Levy Mills	(V-U1)	13.35	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		27.59

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	1,269,641.33

Budget Uses

Expenditure Budget	0002	1,269,641.33
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	588,957.59
Quality Educator	3111	84,171.75
At Risk Student	3112	1,383.14
Indian Education For All	3113	0.00
American Indian Achievement Gap	3114	1,494.00
State Special Education Allowable Cost Payment to Districts	3115	23,734.31
Data For Achievement	3116	2,793.35
State - Guaranteed Tax Base Aid	3120	359,588.48

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	16,323.60
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	5,327.87
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00	
BASE Levy	1110(b)	95,867.36	
Over-BASE Levy	1110(c)	89,999.88	
District Tax Levy		1110	185,867.24
Total Estimated Revenues to Fund Adopted Budget		0004	1,269,641.33
Estimated Revenues Exceeding Adopted Budget		0004a	0.00

10 Transportation Fund

Adopted Budget	0001	185,000.00

Budget Uses

Expenditure Budget	0002	185,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	32,054.16
Contingency	0006	3,205.42
Over-Schedule	0011	149,740.42
Fund Balance for Budget	TFS48	19,570.45
Operating Reserve	0961	19,570.45
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	8,814.89
State - On-Schedule Transportation Reimbursement	3210	26,444.70
District Tax Levy	1110	149,740.41
District Mills	999	22.21
Total Estimated Revenues to Fund Adopted Budget	0004	185,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	298,652.37

Budget Uses

Expenditure Budget	0002	298,652.37
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	219,665.14
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	219,665.14
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	78,987.23
District Mills	999	11.72
Total Estimated Revenues to Fund Adopted Budget	0004	298,652.37

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2025 THOMAS SCHOOL BUS	2025	67,493.00	0.00	13,498.60	13,498.60
BUS CAMERAS	2025	11,788.00	0.00	2,357.60	2,357.60
2019 WHITE 14 PASSENGER BUS	2023	36,927.50	14,771.00	7,385.50	7,385.50
2024 Thomas Bus	2023	64,491.50	25,796.60	12,898.30	12,898.30
EXTENDED BUS ARM	2023	1,650.00	660.00	330.00	330.00
COACHLINER ACTIVITY BUS	2021	125,537.50	100,430.00	25,107.50	25,107.50
2017 FORD EXPEDITION	2019	18,429.00	25,800.60	3,685.80	1,842.90
2020 THOMAS BUS	2019	49,276.00	59,131.20	9,855.20	9,855.20
2019 IC BUS	2018	57,116.39	79,962.96	11,423.28	5,711.63
2016 INTERNATIONAL HARLOW'S SCHOOL BUS	2016	83,789.71	125,684.57	N/A	NA
5 BUS CAMERAS W/DVR	2015	4,714.80	7,072.20	N/A	NA
BUS RADIOS/MOBILES SN563TLA1255, 1256, 1257,1258,1259 W/BASE 038TLA0312, 0325	2010	7,597.06	11,395.59	N/A	NA
Total					78,987.23

13 Tuition Fund

Adopted Budget	0001	35,000.00

Budget Uses

Expenditure Budget	0002	35,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,716.07
Unreserved Fund Balance Reappropriated	0970	6,716.07

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	28,283.93
District Mills	999	4.20
Total Estimated Revenues to Fund Adopted Budget	0004	35,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
48 Stillwater

0847 Park City H S

Submit ID: 0847-57126611

14 Retirement Fund

Adopted Budget	0001	187,500.00

Budget Uses

Expenditure Budget	0002	187,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	38,884.44
Operating Reserve	0961	37,500.00
Unreserved Fund Balance Reappropriated	0970	1,384.44

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	186,115.56
Total Estimated Revenues to Fund Adopted Budget	0004	187,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

48 Stillwater

0847 Park City H S

Submit ID: 0847-57126611

17 Adult Education Fund

Adopted Budget	0001	20,596.77

Budget Uses

Expenditure Budget	0002	20,596.77
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	20,596.77
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	20,596.77

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	20,596.77
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	15,387.68

Budget Uses

Expenditure Budget	0002	15,387.68
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	4,375.25
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,375.25
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,012.43
District Tax Levy	1110	10,000.00
District Mills	999	1.48
Total Estimated Revenues to Fund Adopted Budget	0004	15,387.68
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	12,545.13

Budget Uses

Expenditure Budget	0002	12,545.13
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	12,545.13
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	12,545.13
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

48 Stillwater

0847 Park City H S

Submit ID: 0847-57126611

61 Building Reserve Fund

Adopted Budget		0001	121,960.00

Budget Uses

Expenditure Budget		0002	121,960.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	40,860.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	70,000.00	
Building Reserve Permissive Levy	1110(b)	11,100.00	
District Tax Levy		1110	81,100.00
District Mills		999	12.03
Building Reserve Voted Mills		0134	10.38
Building Reserve Permissive Mills		0135	1.65
Total Estimated Revenues to Fund Adopted Budget		0004	121,960.00

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
09/19/2023	350,000.00	5	612	70,000.00	70,000.00	70,000.00
Total						70,000.00

Budget Report
FY 2026

34 Park

0613 Park H S

Submit ID: 0613-41967028

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	433	68,182,713

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Peter Grady

(Signature) (Date)

Chairperson, School Trustees: Dan Vermillion

(Signature) (Date)

County Superintendent: Lisa Rosberg

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

34 Park

0613 Park H S

Submit ID: 0613-41967028

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	4,356,226.87	350,351.98	10%	8.04%	0.00	2,643,224.93	1,713,001.94	25.12
10 Transportation	240,000.00	48,000.00	20%	20.00%	111,669.16	48,482.80	79,848.04	1.17
11 Bus Depreciation Reserve	827,098.55	0.00	N/A	0.00%	533,024.55	0.00	294,074.00	4.31
13 Tuition	200,000.00		N/A		0.00	0.00	200,000.00	2.93
14 Retirement	700,000.00	140,000.00	20%	20.00%	56,003.41	643,996.59		
17 Adult Education	110,000.00	34,155.00	35%	31.05%	0.77	0.00	109,999.23	1.61
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	161,273.18	0.00	N/A	0.00%	58,220.99	3,052.19	100,000.00	1.47
29 Flexibility	739,030.16	0.00	N/A	0.00%	586,563.93	93,698.23	58,768.00	0.86
61 Building Reserve	395,638.17	0.00	N/A	0.00%	304,233.17	1,405.00	90,000.00	1.32
Total of All Funds	7,729,266.93	572,506.98			1,649,715.98	3,433,859.74	2,645,691.21	38.79

50 Debt Service **Tax Jurisdiction**								
HS2010A	1,186,114.00	0.00	20-9-438	0.00%	0.00	826,000.00	360,114.00	5.28
HS2010B	371,898.74	0.00	20-9-438	0.00%	0.00	38,090.00	333,808.74	4.90

Budget Report
FY 2026

34 Park

0613 Park H S

Submit ID: 0613-41967028

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 PARK HS 9-12 433 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,751,747.41
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	254,838.01
D.	At Risk Student	(I-D)	10,288.74
E.	Indian Education For All	(I-E)	10,985.21
F.	American Indian Achievement Gap	(I-F)	3,237.00
G.	Data For Achievement	(I-G)	10,517.57
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	93,795.90
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	37,905.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	447
B.	BASE Budget Limit	(II-B)	3,449,692.68
C.	Maximum Budget Limit	(II-C)	4,304,256.97
D.	Over-BASE Levy As Submitted on Budget	(II-D)	799,927.32
E.	Adopted Budget	(II-E)	4,249,620.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	96%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,556,299.19
H.	Maximum Budget Limit	(II-H)	4,494,512.91
I.	Highest Budget Without a Vote	(II-I)	4,356,226.87
J.	Highest Budget	(II-J)	4,494,512.91
K.	Highest Voted Amount	(II-K)	138,286.04
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	4,356,226.87

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		350,351.98
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		350,351.98

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		4,356,226.87
1.	BASE Budget Limit	(V-A1)	3,556,299.19	
2.	Over-BASE Budget	(V-A2)	799,927.68	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,751,747.41
1.	Direct State Aid Paid By State	(V-B1)	1,751,747.41	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		254,838.01
D.	At Risk Student	(V-D)		10,288.74
E.	Indian Education For All	(V-E)		10,985.21
F.	American Indian Achievement Gap	(V-F)		3,237.00
G.	Data For Achievement	(V-G)		10,517.57
H.	Special Education Allowable Cost Payment	(V-H)		93,795.90
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		267.14
1.	Actual Non-Levy Revenue	(V-J1)	267.14	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,420,622.21
1.	State - Guaranteed Tax Base Aid	(V-L1)	507,547.95	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	913,074.26	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,556,299.19

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		799,927.68
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		799,927.68

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		13.39
U.	Over-BASE Mills	(V-U)		11.73
	1. District Property Tax Levy Mills	(V-U1)	11.73	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		25.12

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
34 Park

0613 Park H S

Submit ID: 0613-41967028

01 General Fund

Adopted Budget	0001	4,356,226.87

Budget Uses

Expenditure Budget	0002	4,356,226.87
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,751,747.41
Quality Educator	3111	254,838.01
At Risk Student	3112	10,288.74
Indian Education For All	3113	10,985.21
American Indian Achievement Gap	3114	3,237.00
State Special Education Allowable Cost Payment to Districts	3115	93,795.90
Data For Achievement	3116	10,517.57
State - Guaranteed Tax Base Aid	3120	507,547.95

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	267.14
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	913,074.26		
Over-BASE Levy	1110(c)	799,927.68		
District Tax Levy			1110	1,713,001.94
Total Estimated Revenues to Fund Adopted Budget			0004	4,356,226.87
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	240,000.00

Budget Uses

Expenditure Budget	0002	240,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	44,075.28
Contingency	0006	4,407.53
Over-Schedule	0011	191,517.19
Fund Balance for Budget	TFS48	159,669.16
Operating Reserve	0961	48,000.00
Unreserved Fund Balance Reappropriated	0970	111,669.16

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	12,120.70
State - On-Schedule Transportation Reimbursement	3210	36,362.10
District Tax Levy	1110	79,848.04
District Mills	999	1.17
Total Estimated Revenues to Fund Adopted Budget	0004	240,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	827,098.55

Budget Uses

Expenditure Budget	0002	827,098.55
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	533,024.55
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	533,024.55
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	294,074.00
District Mills	999	4.31
Total Estimated Revenues to Fund Adopted Budget	0004	827,098.55

Budget Report
FY 2026

34 Park

0613 Park H S

Submit ID: 0613-41967028

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2026 Blue Bird T3FE 83 Passenger	2025	159,000.00	0.00	31,800.00	31,800.00
BB Activity Bus	2024	212,000.00	42,400.00	42,400.00	42,400.00
2022 Blue Bird T3FE Body #F520869	2021	114,500.00	65,800.00	22,900.00	22,900.00
21 Ford 18 Passenger SpED	2021	74,000.00	39,600.00	14,800.00	14,800.00
GS20 PASSENGERS FORD SPED BUS	2021	68,500.00	27,400.00	13,700.00	13,700.00
2021 BB 83 PASS	2020	108,000.00	63,200.00	21,600.00	21,600.00
2019 BB All American Activity	2018	162,000.00	124,200.00	32,400.00	32,400.00
2016 Blue Bird All American Body	2016	108,500.00	118,199.47	21,700.00	21,700.00
2014 83 Passenger #6	2014	108,651.57	128,515.47	21,730.31	21,730.00
2014 BB Bus	2014	129,820.00	162,763.78	25,964.00	25,964.00
2011BB BUS ACTIVITY 45 PASSENGER	2012	136,350.00	180,445.00	27,270.00	24,080.00
2013 BB 78 passenger	2012	105,000.00	133,500.00	21,000.00	21,000.00
203437- 84 PASS bb SCHOOL BUS	2010	97,500.00	146,250.00	N/A	NA
203404 bb 84 passeneger	2009	98,990.00	148,485.00	N/A	NA
20070000 2007 blue bird bus	2007	77,030.00	115,545.00	N/A	NA
20290-BB 78 passenger	2003	75,400.00	113,100.00	N/A	NA
20291	2003	525.00	787.50	N/A	NA
20136	2002	2,223.00	3,334.50	N/A	NA
20142	2002	515.00	772.50	N/A	NA
20143-BB 78 passenger bus	2002	74,764.00	112,146.00	N/A	NA
20057- 2001 school bus 78 passenger	2001	75,053.00	112,579.50	N/A	NA
Total					294,074.00

13 Tuition Fund

Adopted Budget	0001	200,000.00

Budget Uses

Expenditure Budget	0002	200,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	200,000.00
District Mills	999	2.93
Total Estimated Revenues to Fund Adopted Budget	0004	200,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
34 Park

0613 Park H S

Submit ID: 0613-41967028

14 Retirement Fund

Adopted Budget	0001	700,000.00

Budget Uses

Expenditure Budget	0002	700,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	196,003.41
Operating Reserve	0961	140,000.00
Unreserved Fund Balance Reappropriated	0970	56,003.41

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	643,996.59
Total Estimated Revenues to Fund Adopted Budget	0004	700,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	110,000.00

Budget Uses

Expenditure Budget	0002	110,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	34,155.77
Operating Reserve	0961	34,155.00
Unreserved Fund Balance Reappropriated	0970	0.77

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	109,999.23
District Mills	999	1.61
Total Estimated Revenues to Fund Adopted Budget	0004	110,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	161,273.18

Budget Uses

Expenditure Budget	0002	161,273.18
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	58,220.99
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	58,220.99
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	3,052.19
District Tax Levy	1110	100,000.00
District Mills	999	1.47
Total Estimated Revenues to Fund Adopted Budget	0004	161,273.18
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	739,030.16

Budget Uses

Expenditure Budget	0002	739,030.16
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	586,563.93
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	586,563.93

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	58,768.00
State - Advanced Opportunity Aid	3770	34,930.23
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	58,768.00
District Mills	999	0.86
Total Estimated Revenues to Fund Adopted Budget	0004	739,030.16
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund
HS2010A

Taxable Value		68,182,713.00
Adopted Budget	0001	1,186,114.00

Budget Uses

Expenditure Budget	0002	288,980.89
Add To Fund Balance	0003	897,133.11
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	9,322,084.18
Fund Balance In Sinking Fund	0960	9,375,000.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	376,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	450,000.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	360,114.00
Jurisdiction Mills	999	5.28
Total Estimated Revenues to Fund Adopted Budget	0004	1,186,114.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
High School Bond	09/13/2010	06/15/2026	10,000,000.00	920,640.41	277,480.89	11,000.00	500.00
Total Bond Requirements							288,980.89
Total Debt Service Requirements						0002	288,980.89

Taxable Value		68,182,713.00
Adopted Budget	0001	371,898.74

Budget Uses

Expenditure Budget	0002	327,054.74
Add To Fund Balance	0003	44,844.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	38,090.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	333,808.74
Jurisdiction Mills	999	4.90
Total Estimated Revenues to Fund Adopted Budget	0004	371,898.74
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
High School Bond	09/14/2010	06/15/2030	5,000,000.00	1,225,000.00	280,000.00	46,554.74	500.00
Total Bond Requirements							327,054.74
Total Debt Service Requirements						0002	327,054.74

Budget Report
FY 2026
34 Park

0613 Park H S

Submit ID: 0613-41967028

61 Building Reserve Fund

Adopted Budget		0001	395,638.17

Budget Uses

Expenditure Budget		0002	395,638.17
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	304,233.17
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	304,233.17
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	1,405.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	90,000.00	
District Tax Levy		1110	90,000.00
District Mills		999	1.32
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.32
Total Estimated Revenues to Fund Adopted Budget		0004	395,638.17

Budget Report
FY 2026

16 Gallatin

0362 Pass Creek Elem

Submit ID: 0362-19873530

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	15	N/A	1,276,944

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Kelly Callantine

(Signature) (Date)

Chairperson, School Trustees: Jason Callantine

(Signature) (Date)

County Superintendent: John Nielson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

16 Gallatin

Submit ID: 0362-19873530

0362 Pass Creek Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	149,771.15	11,480.66	10%	7.67%	0.00	126,751.47	23,019.68	18.03
10 Transportation	176.30	0.00	20%	0.00%	176.30	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	4,460.00		N/A		172.02	0.00	4,287.98	3.36
14 Retirement	19,000.00	3,700.00	20%	19.47%	992.45	18,007.55		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,226.92	0.00	N/A	0.00%	1,098.38	128.54	0.00	0.00
29 Flexibility	2.49	0.00	N/A	0.00%	2.49	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	174,636.86	15,180.66			2,441.64	144,887.56	27,307.66	21.39

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

16 Gallatin

Submit ID: 0362-19873530

0362 Pass Creek Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 PASS CREEK K-8 15

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	70,693.50
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	18,915.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	208.22
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	364.35
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	2,454.00
I.	State Special Education Related-Services Payment To Coop	(I-I)	817.95
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	853.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	14
B.	BASE Budget Limit	(II-B)	131,061.21
C.	Maximum Budget Limit	(II-C)	162,288.64
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	131,061.21

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	149,771.15
H.	Maximum Budget Limit	(II-H)	190,185.68
I.	Highest Budget Without a Vote	(II-I)	149,771.15
J.	Highest Budget	(II-J)	190,185.68
K.	Highest Voted Amount	(II-K)	40,414.53
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	149,771.15

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		11,480.66
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		11,480.66

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		149,771.15
1.	BASE Budget Limit	(V-A1)	149,771.15	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		70,693.50
1.	Direct State Aid Paid By State	(V-B1)	70,693.50	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		18,915.00
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		208.22
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		364.35
H.	Special Education Allowable Cost Payment	(V-H)		2,454.00
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		11,511.90
1.	Actual Non-Levy Revenue	(V-J1)	687.60	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	10,824.30	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		45,624.18
1.	State - Guaranteed Tax Base Aid	(V-L1)	22,604.50	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	23,019.68	
M.	**Subtotal of BASE Budget Revenue	(V-M)		149,771.15

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		18.03
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
	1. District Property Tax Levy Mills	(V-U1)	0.00	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		18.03

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

16 Gallatin

Submit ID: 0362-19873530

0362 Pass Creek Elem

01 General Fund

Adopted Budget	0001	149,771.15

Budget Uses

Expenditure Budget	0002	149,771.15
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	70,693.50
Quality Educator	3111	18,915.00
At Risk Student	3112	0.00
Indian Education For All	3113	208.22
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	2,454.00
Data For Achievement	3116	364.35
State - Guaranteed Tax Base Aid	3120	22,604.50

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	687.60
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	10,824.30
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	23,019.68		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	23,019.68
Total Estimated Revenues to Fund Adopted Budget			0004	149,771.15
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2026

16 Gallatin

Submit ID: 0362-19873530

0362 Pass Creek Elem

10 Transportation Fund

Adopted Budget	0001	176.30

Budget Uses

Expenditure Budget	0002	176.30
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	176.30
Fund Balance for Budget	TFS48	176.30
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	176.30

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	176.30
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	4,460.00

Budget Uses

Expenditure Budget	0002	4,460.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	172.02
Unreserved Fund Balance Reappropriated	0970	172.02

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	4,287.98
District Mills	999	3.36
Total Estimated Revenues to Fund Adopted Budget	0004	4,460.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	19,000.00

Budget Uses

Expenditure Budget	0002	19,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,692.45
Operating Reserve	0961	3,700.00
Unreserved Fund Balance Reappropriated	0970	992.45

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	18,007.55
Total Estimated Revenues to Fund Adopted Budget	0004	19,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,226.92

Budget Uses

Expenditure Budget	0002	1,226.92
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,098.38
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,098.38
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	128.54
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,226.92
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	2.49

Budget Uses

Expenditure Budget	0002	2.49
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2.49
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2.49

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2.49
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
16 Gallatin

Submit ID: 0362-19873530

0362 Pass Creek Elem

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No

Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00

District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2026

50 Teton

0898 Pendroy Elem

Submit ID: 0898-29939341

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	12	N/A	958,120

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Emily Hansmann

(Signature) (Date)

Chairperson, School Trustees: Pat Field

(Signature) (Date)

County Superintendent: Brook Durocher

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026
50 Teton
0898 Pendroy Elem

Submit ID: 0898-29939341

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	131,413.73	13,578.06	10%	10.33%	3,430.76	106,586.85	21,396.12	22.33
10 Transportation	24,258.49	4,851.70	20%	20.00%	19,406.79	0.00	4,851.70	5.06
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	18,000.00		N/A		0.00	0.00	18,000.00	18.79
14 Retirement	26,000.00	5,200.00	20%	20.00%	14,964.72	11,035.28		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	4,364.89	0.00	N/A	0.00%	4,252.10	112.79	0.00	0.00
29 Flexibility	142,232.71	0.00	N/A	0.00%	142,232.71	0.00	0.00	0.00
61 Building Reserve	90,031.19	0.00	N/A	0.00%	48,662.69	32,191.61	9,176.89	9.58
Total of All Funds	436,301.01	23,629.76			232,949.77	149,926.53	53,424.71	55.76

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

50 Teton

0898 Pendroy Elem

Submit ID: 0898-29939341

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 PENDROY K-6 12

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	61,985.85
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	15,132.00
D.	At Risk Student	(I-D)	1,738.95
E.	Indian Education For All	(I-E)	304.44
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	291.48
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,963.20
I.	State Special Education Related-Services Payment To Coop	(I-I)	654.36
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	1,035.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	12
B.	BASE Budget Limit	(II-B)	116,660.05
C.	Maximum Budget Limit	(II-C)	144,476.24
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	116,660.05

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	131,413.73
H.	Maximum Budget Limit	(II-H)	160,576.24
I.	Highest Budget Without a Vote	(II-I)	131,413.73
J.	Highest Budget	(II-J)	160,576.24
K.	Highest Voted Amount	(II-K)	29,162.51
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	131,413.73

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		13,141.37
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		436.69
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	436.69	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		3,430.76
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	3,430.76	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		17,008.82

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		131,413.73
1.	BASE Budget Limit	(V-A1)	131,413.73	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		61,985.85
1.	Direct State Aid Paid By State	(V-B1)	61,985.85	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		15,132.00
D.	At Risk Student	(V-D)		1,738.95
E.	Indian Education For All	(V-E)		304.44
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		291.48
H.	Special Education Allowable Cost Payment	(V-H)		1,963.20
I.	Remaining Fund Balance Available	(V-I)		3,430.76
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,059.38
1.	Actual Non-Levy Revenue	(V-J1)	2,059.38	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		44,507.67
1.	State - Guaranteed Tax Base Aid	(V-L1)	23,111.55	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	21,396.12	
M.	**Subtotal of BASE Budget Revenue	(V-M)		131,413.73

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		22.33
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
	1. District Property Tax Levy Mills	(V-U1)	0.00	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		22.33

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
50 Teton

0898 Pendroy Elem

Submit ID: 0898-29939341

01 General Fund

Adopted Budget	0001	131,413.73

Budget Uses

Expenditure Budget	0002	131,413.73
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	3,430.76
Direct State Aid	3110	61,985.85
Quality Educator	3111	15,132.00
At Risk Student	3112	1,738.95
Indian Education For All	3113	304.44
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	1,963.20
Data For Achievement	3116	291.48
State - Guaranteed Tax Base Aid	3120	23,111.55

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,059.38
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	21,396.12		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	21,396.12
Total Estimated Revenues to Fund Adopted Budget			0004	131,413.73
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	24,258.49

Budget Uses

Expenditure Budget	0002	24,258.49
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	24,258.49
Fund Balance for Budget	TFS48	24,258.49
Operating Reserve	0961	4,851.70
Unreserved Fund Balance Reappropriated	0970	19,406.79

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	4,851.70
District Mills	999	5.06
Total Estimated Revenues to Fund Adopted Budget	0004	24,258.49
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	18,000.00

Budget Uses

Expenditure Budget	0002	18,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	18,000.00
District Mills	999	18.79
Total Estimated Revenues to Fund Adopted Budget	0004	18,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	26,000.00

Budget Uses

Expenditure Budget	0002	26,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	20,164.72
Operating Reserve	0961	5,200.00
Unreserved Fund Balance Reappropriated	0970	14,964.72

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	11,035.28
Total Estimated Revenues to Fund Adopted Budget	0004	26,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	4,364.89

Budget Uses

Expenditure Budget	0002	4,364.89
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	4,252.10
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,252.10
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	112.79
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,364.89
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	142,232.71

Budget Uses

Expenditure Budget	0002	142,232.71
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	142,232.71
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	142,232.71

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	142,232.71
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

50 Teton

0898 Pendroy Elem

Submit ID: 0898-29939341

61 Building Reserve Fund

Adopted Budget		0001	90,031.19

Budget Uses

Expenditure Budget		0002	90,031.19
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	48,662.69
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	48,662.69
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	32,191.61
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	9,176.89	
District Tax Levy		1110	9,176.89
District Mills		999	9.58
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	9.58
Total Estimated Revenues to Fund Adopted Budget		0004	90,031.19

Budget Report
FY 2026

20 Granite

Submit ID: 0416-26078581

0416 Philipsburg K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 128	* 59	14,640,962

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Catherine Babbitt

(Signature) (Date)

Chairperson, School Trustees: Genevieve Kulaski

(Signature) (Date)

County Superintendent: Ashley Todd

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

20 Granite

Submit ID: 0416-26078581

0416 Philipsburg K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,086,241.21	207,551.90	10%	9.95%	0.00	1,204,726.55	881,514.66	60.21
10 Transportation	282,000.00	56,400.00	20%	20.00%	95,084.54	104,987.28	81,928.18	5.60
11 Bus Depreciation Reserve	415,646.78	0.00	N/A	0.00%	355,944.78	0.00	59,702.00	4.08
13 Tuition	55,000.00		N/A		10,315.54	0.00	44,684.46	3.05
14 Retirement	340,000.00	68,000.00	20%	20.00%	61,578.93	278,421.07		
17 Adult Education	10,000.00	3,500.00	35%	35.00%	12,614.22	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	94,725.05	0.00	N/A	0.00%	12,629.00	1,492.05	80,604.00	5.51
29 Flexibility	59,663.05	0.00	N/A	0.00%	59,663.05	0.00	0.00	0.00
61 Building Reserve	196,573.45	0.00	N/A	0.00%	97,762.42	66,711.03	32,100.00	2.19
Total of All Funds	3,539,849.54	335,451.90			705,592.48	1,656,337.98	1,180,533.30	80.64

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

20 Granite

Submit ID: 0416-26078581

0416 Philipsburg K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	PHILIPSBURG K-6	103	*
M1	PHILIPSBURG 7-8	25	*
H1	GRANITE HS 9-12	59	*

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	854,779.73
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	144,359.28
D.	At Risk Student	(I-D)	7,320.49
E.	Indian Education For All	(I-E)	4,744.19
F.	American Indian Achievement Gap	(I-F)	996.00
G.	Data For Achievement	(I-G)	4,542.23
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	30,482.98
I.	State Special Education Related-Services Payment To Coop	(I-I)	10,088.05
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	1,092.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	8,621.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	195
B.	BASE Budget Limit	(II-B)	1,655,969.12
C.	Maximum Budget Limit	(II-C)	2,062,626.13
D.	Over-BASE Levy As Submitted on Budget	(II-D)	347,760.50
E.	Adopted Budget	(II-E)	2,003,729.62

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,738,480.71
H.	Maximum Budget Limit	(II-H)	2,172,949.15
I.	Highest Budget Without a Vote	(II-I)	2,086,241.21
J.	Highest Budget	(II-J)	2,172,949.15
K.	Highest Voted Amount	(II-K)	86,707.94
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,086,241.21

Budget Report
FY 2026
20 Granite

Submit ID: 0416-26078581

0416 Philipsburg K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			207,551.90
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			207,551.90

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	20,994.18	9,488.80	30,482.98
B.	Special Education RSBG to Coop	6,925.31	3,162.74	10,088.05
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	11,167.80	5,060.62	16,228.41

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	182,198.00	364,401.00	546,599.00
F.	100% Of Per Student Entitlement	875,812.40	489,847.50	1,365,659.90
		1,058,010.40	854,248.50	1,912,258.90
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	373,477.67	301,549.72	675,027.39
H.	Special Education in BASE@40%	11,167.80	5,060.62	16,228.41
I.	Subsidized BASE Amount	384,645.47	306,610.34	691,255.80
J.	Subsidized BASE Ratio	56%	44%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,086,241.21
	1. BASE Budget Limit	(V-A1)	1,738,480.71	
	2. Over-BASE Budget	(V-A2)	347,760.50	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		854,779.73
	1. Direct State Aid Paid By State	(V-B1)	854,779.73	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		144,359.28
D.	At Risk Student	(V-D)		7,320.49
E.	Indian Education For All	(V-E)		4,744.19
F.	American Indian Achievement Gap	(V-F)		996.00
G.	Data For Achievement	(V-G)		4,542.23

H.	Special Education Allowable Cost Payment	(V-H)		30,482.98
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		22,445.48
	1. Actual Non-Levy Revenue	(V-J1)	22,445.48	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		668,810.33
	1. State - Guaranteed Tax Base Aid	(V-L1)	135,056.17	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	533,754.16	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,738,480.71

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		347,760.50
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		347,760.50

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.81
T.	BASE Mills - High School	(V-T)		12.65
U.	Over-BASE Mills	(V-U)		23.75
	1. District Property Tax Levy Mills	(V-U1)	23.75	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		60.21

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
20 Granite
0416 Philipsburg K-12 Schools

Submit ID: 0416-26078581

01 General Fund

Adopted Budget	0001	2,086,241.21

Budget Uses

Expenditure Budget	0002	2,086,241.21
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	854,779.73
Quality Educator	3111	144,359.28
At Risk Student	3112	7,320.49
Indian Education For All	3113	4,744.19
American Indian Achievement Gap	3114	996.00
State Special Education Allowable Cost Payment to Districts	3115	30,482.98
Data For Achievement	3116	4,542.23
State - Guaranteed Tax Base Aid	3120	135,056.17

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	21,383.77
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	1,061.71
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	533,754.16		
Over-BASE Levy	1110(c)	347,760.50		
District Tax Levy			1110	881,514.66
Total Estimated Revenues to Fund Adopted Budget			0004	2,086,241.21
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	282,000.00

Budget Uses

Expenditure Budget	0002	282,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	95,442.98
Contingency	0006	9,544.30
Over-Schedule	0011	177,012.72
Fund Balance for Budget	TFS48	151,484.54
Operating Reserve	0961	56,400.00
Unreserved Fund Balance Reappropriated	0970	95,084.54

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	26,246.82
State - On-Schedule Transportation Reimbursement	3210	78,740.46
District Tax Levy	1110	81,928.18
District Mills	999	5.60
Total Estimated Revenues to Fund Adopted Budget	0004	282,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

20 Granite

Submit ID: 0416-26078581

0416 Philipsburg K-12 Schools

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	415,646.78

Budget Uses

Expenditure Budget	0002	415,646.78
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	355,944.78
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	355,944.78
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	59,702.00
District Mills	999	4.08
Total Estimated Revenues to Fund Adopted Budget	0004	415,646.78

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2025 Freightliner Bus	2025	155,890.00	0.00	31,178.00	19,486.00
2025 Thomas 341TS Bus	2024	151,805.00	30,361.00	30,361.00	18,976.00
2019 INTERNAT'L ACTIVITY BUS, 44 PASSENGER	2019	166,724.00	200,068.80	33,344.80	21,240.00
2 WHEELCHAIR CONVERSION TO 2012 INTERNAT'L 65 PASSENGER BUS	2018	22,354.00	31,294.80	4,470.80	0.00
2017 FRHT THOMAS 44 PASSENGER YELLOW BUS	2017	103,669.00	155,503.50	N/A	NA
2012 INTERNAT'L 65 PASSENGER YELLOW SCHOOL BUS	2012	96,593.00	144,889.50	N/A	NA
2010 INTERNAT'L 41 PASSENDER YELLOW BUS	2010	78,500.00	117,750.00	N/A	NA
Activity Bus	2003	77,500.00	116,250.00	N/A	NA
02-Bus #3	2002	64,333.00	96,499.50	N/A	NA
Total					59,702.00

13 Tuition Fund

Adopted Budget	0001	55,000.00

Budget Uses

Expenditure Budget	0002	55,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10,315.54
Unreserved Fund Balance Reappropriated	0970	10,315.54

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	44,684.46
District Mills	999	3.05
Total Estimated Revenues to Fund Adopted Budget	0004	55,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	340,000.00

Budget Uses

Expenditure Budget	0002	340,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	129,578.93
Operating Reserve	0961	68,000.00
Unreserved Fund Balance Reappropriated	0970	61,578.93

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	278,421.07
Total Estimated Revenues to Fund Adopted Budget	0004	340,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	10,000.00

Budget Uses

Expenditure Budget	0002	10,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	16,114.22
Operating Reserve	0961	3,500.00
Unreserved Fund Balance Reappropriated	0970	12,614.22

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	10,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	2,614.22

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	94,725.05

Budget Uses

Expenditure Budget	0002	94,725.05
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	12,629.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	12,629.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,492.05
District Tax Levy	1110	80,604.00
District Mills	999	5.51
Total Estimated Revenues to Fund Adopted Budget	0004	94,725.05
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	59,663.05

Budget Uses

Expenditure Budget	0002	59,663.05
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	59,663.05
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	59,663.05

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	59,663.05
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

20 Granite

Submit ID: 0416-26078581

0416 Philipsburg K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	196,573.45

Budget Uses

Expenditure Budget		0002	196,573.45
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	97,762.42
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	97,762.42
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	66,711.03
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	32,100.00	
District Tax Levy		1110	32,100.00
District Mills		999	2.19
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.19
Total Estimated Revenues to Fund Adopted Budget		0004	196,573.45

Budget Report
FY 2026

34 Park

0620 Pine Creek Elem

Submit ID: 0620-72416089

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	47	N/A	4,320,444

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Ken Mosby

(Signature) (Date)

Chairperson, School Trustees: Luke Jergenson

(Signature) (Date)

County Superintendent: Lisa Rosberg

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026
34 Park
0620 Pine Creek Elem

Submit ID: 0620-72416089

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	498,395.51	39,455.58	10%	7.92%	0.00	394,754.91	103,640.60	23.99
10 Transportation	140.00	0.00	20%	0.00%	99.25	40.75	0.00	0.00
11 Bus Depreciation Reserve	13,962.00	0.00	N/A	0.00%	4,461.81	1,500.19	8,000.00	1.85
13 Tuition	5,120.00		N/A		217.15	85.85	4,817.00	1.11
14 Retirement	54,965.00	7,931.40	20%	14.43%	0.00	54,965.00		
17 Adult Education	383.00	0.00	35%	0.00%	292.71	90.29	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	16,135.00	0.00	N/A	0.00%	15,140.83	994.17	0.00	0.00
29 Flexibility	34.00	0.00	N/A	0.00%	22.79	11.21	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	589,134.51	47,386.98			20,234.54	452,442.37	116,457.60	26.95

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

34 Park

0620 Pine Creek Elem

Submit ID: 0620-72416089

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	PINE CREEK K-8	36
M1	PINE CREEK 7-8	11

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	226,802.21
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	38,813.58
D.	At Risk Student	(I-D)	18.96
E.	Indian Education For All	(I-E)	1,192.39
F.	American Indian Achievement Gap	(I-F)	249.00
G.	Data For Achievement	(I-G)	1,141.63
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	7,689.20
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,562.91
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	2,509.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	41
B.	BASE Budget Limit	(II-B)	389,530.14
C.	Maximum Budget Limit	(II-C)	484,994.24
D.	Over-BASE Levy As Submitted on Budget	(II-D)	39,279.91
E.	Adopted Budget	(II-E)	428,810.05

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	459,115.60
H.	Maximum Budget Limit	(II-H)	577,270.35
I.	Highest Budget Without a Vote	(II-I)	498,395.51
J.	Highest Budget	(II-J)	577,270.35
K.	Highest Voted Amount	(II-K)	78,874.84
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	498,395.51

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		39,455.58
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		39,455.58

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		498,395.51
1.	BASE Budget Limit	(V-A1)	459,115.60	
2.	Over-BASE Budget	(V-A2)	39,279.91	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		226,802.21
1.	Direct State Aid Paid By State	(V-B1)	226,802.21	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		38,813.58
D.	At Risk Student	(V-D)		18.96
E.	Indian Education For All	(V-E)		1,192.39
F.	American Indian Achievement Gap	(V-F)		249.00
G.	Data For Achievement	(V-G)		1,141.63
H.	Special Education Allowable Cost Payment	(V-H)		7,689.20
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		51,707.10
1.	Actual Non-Levy Revenue	(V-J1)	471.01	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	51,236.09	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		131,501.53
1.	State - Guaranteed Tax Base Aid	(V-L1)	67,140.84	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	64,360.69	
M.	**Subtotal of BASE Budget Revenue	(V-M)		459,115.60

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		39,279.91
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		39,279.91

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		14.90
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		9.09
	1. District Property Tax Levy Mills	(V-U1)	9.09	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		23.99

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

34 Park

0620 Pine Creek Elem

Submit ID: 0620-72416089

01 General Fund

Adopted Budget	0001	498,395.51

Budget Uses

Expenditure Budget	0002	498,395.51
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	226,802.21
Quality Educator	3111	38,813.58
At Risk Student	3112	18.96
Indian Education For All	3113	1,192.39
American Indian Achievement Gap	3114	249.00
State Special Education Allowable Cost Payment to Districts	3115	7,689.20
Data For Achievement	3116	1,141.63
State - Guaranteed Tax Base Aid	3120	67,140.84

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	471.01
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	51,236.09
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	64,360.69		
Over-BASE Levy	1110(c)	39,279.91		
District Tax Levy			1110	103,640.60
Total Estimated Revenues to Fund Adopted Budget			0004	498,395.51
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	140.00

Budget Uses

Expenditure Budget	0002	140.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	140.00
Fund Balance for Budget	TFS48	99.25
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	99.25

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	40.75
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	140.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

34 Park

0620 Pine Creek Elem

Submit ID: 0620-72416089

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	13,962.00

Budget Uses

Expenditure Budget	0002	13,962.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	4,461.81
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,461.81
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,500.19
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	8,000.00
District Mills	999	1.85
Total Estimated Revenues to Fund Adopted Budget	0004	13,962.00

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2025 Blue Bird	2024	122,250.00	8,000.00	24,450.00	8,000.00
Total					8,000.00

13 Tuition Fund

Adopted Budget	0001	5,120.00

Budget Uses

Expenditure Budget	0002	5,120.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	217.15
Unreserved Fund Balance Reappropriated	0970	217.15

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	85.85
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	4,817.00
District Mills	999	1.11
Total Estimated Revenues to Fund Adopted Budget	0004	5,120.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	54,965.00

Budget Uses

Expenditure Budget	0002	54,965.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,931.40
Operating Reserve	0961	7,931.40
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	54,965.00
Total Estimated Revenues to Fund Adopted Budget	0004	54,965.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	383.00

Budget Uses

Expenditure Budget	0002	383.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	292.71
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	292.71

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	90.29
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	383.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	16,135.00

Budget Uses

Expenditure Budget	0002	16,135.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	15,140.83
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	15,140.83
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	600.13
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	394.04
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	16,135.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
34 Park
0620 Pine Creek Elem

Submit ID: 0620-72416089

29 Flexibility Fund

Adopted Budget	0001	34.00

Budget Uses

Expenditure Budget	0002	34.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	22.79
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	22.79

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	11.21
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	34.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

34 Park

0620 Pine Creek Elem

Submit ID: 0620-72416089

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
34 Park

0620 Pine Creek Elem

Submit ID: 0620-72416089

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No

Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00

District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2026

17 Garfield

0385 Pine Grove Elem

Submit ID: 0385-42417559

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	7	N/A	335,308

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jodi Pierson

(Signature) (Date)

Chairperson, School Trustees: CHAN CHILDERS

(Signature) (Date)

County Superintendent: Heather Gibson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

17 Garfield

Submit ID: 0385-42417559

0385 Pine Grove Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	96,017.06	10,148.35	10%	10.57%	7,579.97	82,026.61	6,410.48	19.11
10 Transportation	2,327.34	465.47	20%	20.00%	412.55	1,914.79	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	844.05		N/A		0.00	0.00	844.05	2.52
14 Retirement	7,752.54	1,550.51	20%	20.00%	269.24	7,483.30		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	2,277.47	0.00	N/A	0.00%	2,195.06	82.41	0.00	0.00
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	109,218.46	12,164.33			10,456.82	91,507.11	7,254.53	21.63

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

17 Garfield

0385 Pine Grove Elem

Submit ID: 0385-42417559

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 PINE GROVE K-8 7

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	47,471.31
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	7,566.00
D.	At Risk Student	(I-D)	1,387.64
E.	Indian Education For All	(I-E)	177.59
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	170.03
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,145.20
I.	State Special Education Related-Services Payment To Coop	(I-I)	381.71
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	1,186.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	7
B.	BASE Budget Limit	(II-B)	89,621.12
C.	Maximum Budget Limit	(II-C)	111,072.81
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	89,621.12

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	96,017.06
H.	Maximum Budget Limit	(II-H)	118,173.17
I.	Highest Budget Without a Vote	(II-I)	96,017.06
J.	Highest Budget	(II-J)	118,173.17
K.	Highest Voted Amount	(II-K)	22,156.11
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	96,017.06

Budget Report
FY 2026
17 Garfield
0385 Pine Grove Elem

Submit ID: 0385-42417559

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			10,000.00
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			148.35
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	148.35		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			7,579.97
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	7,579.97		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			17,728.32

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)			96,017.06
	1. BASE Budget Limit	(V-A1)	96,017.06		
	2. Over-BASE Budget	(V-A2)	0.00		

Funding The BASE Budget:

B.	Direct State Aid	(V-B)			47,471.31
	1. Direct State Aid Paid By State	(V-B1)	47,471.31		
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00		
C.	Quality Educator	(V-C)			7,566.00
D.	At Risk Student	(V-D)			1,387.64
E.	Indian Education For All	(V-E)			177.59
F.	American Indian Achievement Gap	(V-F)			0.00
G.	Data For Achievement	(V-G)			170.03
H.	Special Education Allowable Cost Payment	(V-H)			1,145.20
I.	Remaining Fund Balance Available	(V-I)			7,579.97
J.	Non-Levy Revenue and Funding Sources	(V-J)			1,444.38
	1. Actual Non-Levy Revenue	(V-J1)	1,444.38		
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00		
	3. TIF Applied To BASE Budget	(V-J3)	0.00		
	4. Tuition	(V-J4)	0.00		
K.	Other Non-Levy Revenue and Funding Sources	(V-K)			0.00
L.	BASE Levy Requirements	(V-L)			29,074.94
	1. State - Guaranteed Tax Base Aid	(V-L1)	22,664.46		
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	6,410.48		
M.	**Subtotal of BASE Budget Revenue	(V-M)			96,017.06

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)			0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)			0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00		
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00		

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		19.11
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
	1. District Property Tax Levy Mills	(V-U1)	0.00	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		19.11

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
17 Garfield
0385 Pine Grove Elem

Submit ID: 0385-42417559

01 General Fund

Adopted Budget	0001	96,017.06

Budget Uses

Expenditure Budget	0002	96,017.06
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	7,579.97
Direct State Aid	3110	47,471.31
Quality Educator	3111	7,566.00
At Risk Student	3112	1,387.64
Indian Education For All	3113	177.59
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	1,145.20
Data For Achievement	3116	170.03
State - Guaranteed Tax Base Aid	3120	22,664.46

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,444.38
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00	
BASE Levy	1110(b)	6,410.48	
Over-BASE Levy	1110(c)	0.00	
District Tax Levy		1110	6,410.48
Total Estimated Revenues to Fund Adopted Budget		0004	96,017.06
Estimated Revenues Exceeding Adopted Budget		0004a	0.00

10 Transportation Fund

Adopted Budget	0001	2,327.34

Budget Uses

Expenditure Budget	0002	2,327.34
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	2,115.76
Contingency	0006	211.58
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	878.02
Operating Reserve	0961	465.47
Unreserved Fund Balance Reappropriated	0970	412.55

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	169.27
State - On-Schedule Transportation Reimbursement	3210	1,745.52
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,327.34
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	844.05

Budget Uses

Expenditure Budget	0002	844.05
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	844.05
District Mills	999	2.52
Total Estimated Revenues to Fund Adopted Budget	0004	844.05
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	7,752.54

Budget Uses

Expenditure Budget	0002	7,752.54
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,819.75
Operating Reserve	0961	1,550.51
Unreserved Fund Balance Reappropriated	0970	269.24

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	7,483.30
Total Estimated Revenues to Fund Adopted Budget	0004	7,752.54
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	2,277.47

Budget Uses

Expenditure Budget	0002	2,277.47
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,195.06
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,195.06
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	82.41
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,277.47
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
17 Garfield

Submit ID: 0385-42417559

0385 Pine Grove Elem

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No

Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00

District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2026

56 Yellowstone

0987 Pioneer Elem

Submit ID: 0987-35913482

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 77	N/A	2,227,658

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Marilyn Michael

(Signature) (Date)

Chairperson, School Trustees: Colleen Unruh

(Signature) (Date)

County Superintendent: Henry Peters

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

56 Yellowstone

0987 Pioneer Elem

Submit ID: 0987-35913482

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	660,088.86	63,578.24	10%	9.63%	0.00	571,610.32	88,478.54	39.73
10 Transportation	100,000.00	20,000.00	20%	20.00%	4,787.35	26,254.72	68,957.93	30.96
11 Bus Depreciation Reserve	134,500.14	0.00	N/A	0.00%	115,538.51	0.00	18,961.63	8.51
13 Tuition	170,000.00		N/A		14,289.04	0.00	155,710.96	69.90
14 Retirement	110,000.00	22,000.00	20%	20.00%	6,830.95	103,169.05		
17 Adult Education	8,000.00	2,800.00	35%	35.00%	7,813.14	0.00	186.86	0.08
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	12,435.66	0.00	N/A	0.00%	4,928.03	507.63	7,000.00	3.14
29 Flexibility	6,473.53	0.00	N/A	0.00%	6,473.53	0.00	0.00	0.00
61 Building Reserve	91,619.20	0.00	N/A	0.00%	41,729.20	39,912.00	9,978.00	4.48
Total of All Funds	1,293,117.39	108,378.24			202,389.75	741,453.72	349,273.92	156.80

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

56 Yellowstone

0987 Pioneer Elem

Submit ID: 0987-35913482

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 PIONEER K-6 77 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	250,471.44
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	69,039.75
D.	At Risk Student	(I-D)	3,120.03
E.	Indian Education For All	(I-E)	1,953.49
F.	American Indian Achievement Gap	(I-F)	3,237.00
G.	Data For Achievement	(I-G)	1,870.33
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	44,609.87
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,817.10
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	6,971.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	86
B.	BASE Budget Limit	(II-B)	585,490.42
C.	Maximum Budget Limit	(II-C)	736,956.05
D.	Over-BASE Levy As Submitted on Budget	(II-D)	68,616.56
E.	Adopted Budget	(II-E)	654,106.98

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	591,472.30
H.	Maximum Budget Limit	(II-H)	726,829.81
I.	Highest Budget Without a Vote	(II-I)	660,088.86
J.	Highest Budget	(II-J)	726,829.81
K.	Highest Voted Amount	(II-K)	66,740.95
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	660,088.86

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		63,578.24
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		63,578.24

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		660,088.86
1.	BASE Budget Limit	(V-A1)	591,472.30	
2.	Over-BASE Budget	(V-A2)	68,616.56	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		250,471.44
1.	Direct State Aid Paid By State	(V-B1)	250,471.44	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		69,039.75
D.	At Risk Student	(V-D)		3,120.03
E.	Indian Education For All	(V-E)		1,953.49
F.	American Indian Achievement Gap	(V-F)		3,237.00
G.	Data For Achievement	(V-G)		1,870.33
H.	Special Education Allowable Cost Payment	(V-H)		44,609.87
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		37,184.54
1.	Actual Non-Levy Revenue	(V-J1)	5,916.03	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	31,268.51	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		179,985.85
1.	State - Guaranteed Tax Base Aid	(V-L1)	160,123.87	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	19,861.98	
M.	**Subtotal of BASE Budget Revenue	(V-M)		591,472.30

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		68,616.56
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		68,616.56

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		8.93
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		30.80
	1. District Property Tax Levy Mills	(V-U1)	30.80	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		39.73

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

56 Yellowstone

0987 Pioneer Elem

Submit ID: 0987-35913482

01 General Fund

Adopted Budget	0001	660,088.86

Budget Uses

Expenditure Budget	0002	660,088.86
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	250,471.44
Quality Educator	3111	69,039.75
At Risk Student	3112	3,120.03
Indian Education For All	3113	1,953.49
American Indian Achievement Gap	3114	3,237.00
State Special Education Allowable Cost Payment to Districts	3115	44,609.87
Data For Achievement	3116	1,870.33
State - Guaranteed Tax Base Aid	3120	160,123.87

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	5,916.03
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	31,268.51
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	19,861.98		
Over-BASE Levy	1110(c)	68,616.56		
District Tax Levy			1110	88,478.54
Total Estimated Revenues to Fund Adopted Budget			0004	660,088.86
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	100,000.00

Budget Uses

Expenditure Budget	0002	100,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	23,867.92
Contingency	0006	2,386.79
Over-Schedule	0011	73,745.29
Fund Balance for Budget	TFS48	24,787.35
Operating Reserve	0961	20,000.00
Unreserved Fund Balance Reappropriated	0970	4,787.35

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	6,563.68
State - On-Schedule Transportation Reimbursement	3210	19,691.04
District Tax Levy	1110	68,957.93
District Mills	999	30.96
Total Estimated Revenues to Fund Adopted Budget	0004	100,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	134,500.14

Budget Uses

Expenditure Budget	0002	134,500.14
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	115,538.51
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	115,538.51
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	18,961.63
District Mills	999	8.51
Total Estimated Revenues to Fund Adopted Budget	0004	134,500.14

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2025 Toyota Sienna	2025	47,458.24	0.00	9,491.65	0.00
International	2019	94,808.16	37,923.26	18,961.63	18,961.63
1BAAECPHX2F204480	2001	54,242.50	81,363.75	N/A	NA
Total					18,961.63

13 Tuition Fund

Adopted Budget	0001	170,000.00

Budget Uses

Expenditure Budget	0002	170,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	14,289.04
Unreserved Fund Balance Reappropriated	0970	14,289.04

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	155,710.96
District Mills	999	69.90
Total Estimated Revenues to Fund Adopted Budget	0004	170,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	110,000.00

Budget Uses

Expenditure Budget	0002	110,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	28,830.95
Operating Reserve	0961	22,000.00
Unreserved Fund Balance Reappropriated	0970	6,830.95

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	103,169.05
Total Estimated Revenues to Fund Adopted Budget	0004	110,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

56 Yellowstone

0987 Pioneer Elem

Submit ID: 0987-35913482

17 Adult Education Fund

Adopted Budget	0001	8,000.00

Budget Uses

Expenditure Budget	0002	8,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10,613.14
Operating Reserve	0961	2,800.00
Unreserved Fund Balance Reappropriated	0970	7,813.14

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	186.86
District Mills	999	0.08
Total Estimated Revenues to Fund Adopted Budget	0004	8,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	12,435.66

Budget Uses

Expenditure Budget	0002	12,435.66
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	4,928.03
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,928.03
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	507.63
District Tax Levy	1110	7,000.00
District Mills	999	3.14
Total Estimated Revenues to Fund Adopted Budget	0004	12,435.66
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	6,473.53

Budget Uses

Expenditure Budget	0002	6,473.53
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,473.53
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,473.53

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,473.53
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

56 Yellowstone

0987 Pioneer Elem

Submit ID: 0987-35913482

61 Building Reserve Fund

Adopted Budget		0001	91,619.20

Budget Uses

Expenditure Budget		0002	91,619.20
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	41,729.20
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	41,729.20
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	39,912.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	9,978.00	
District Tax Levy		1110	9,978.00
District Mills		999	4.48
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	4.48
Total Estimated Revenues to Fund Adopted Budget		0004	91,619.20

Budget Report
FY 2026

45 Sanders

0803 Plains K-12

Submit ID: 0803-98074948

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 306	* 134	9,171,772

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Gwyn Andersen

(Signature) (Date)

Chairperson, School Trustees: Lana Dicken

(Signature) (Date)

County Superintendent: Alisa Garcia

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

45 Sanders

0803 Plains K-12

Submit ID: 0803-98074948

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,831,475.22	412,927.86	10%	10.78%	0.00	3,097,456.49	734,018.73	80.03
10 Transportation	465,688.31	57,124.72	20%	12.27%	0.00	161,163.19	304,525.12	33.20
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	174,828.52		N/A		1,189.10	0.00	173,639.42	18.93
14 Retirement	501,451.12	100,290.22	20%	20.00%	39,300.68	462,150.44		
17 Adult Education	12,651.67	4,048.65	35%	32.00%	0.00	0.00	12,651.67	1.38
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	100,854.41	0.00	N/A	0.00%	67,898.56	2,955.85	30,000.00	3.27
29 Flexibility	50,669.58	0.00	N/A	0.00%	21,909.99	28,759.59	0.00	0.00
61 Building Reserve	326,515.77	0.00	N/A	0.00%	193,960.77	98,479.69	34,075.31	3.72
Total of All Funds	5,464,134.60	574,391.45			324,259.10	3,850,965.25	1,288,910.25	140.53

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

45 Sanders

0803 Plains K-12

Submit ID: 0803-98074948

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	PLAINS K-6	240	*
M1	PLAINS 7-8	66	*
H1	PLAINS HS 9-12	134	*

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,679,725.42
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	286,373.10
D.	At Risk Student	(I-D)	22,516.94
E.	Indian Education For All	(I-E)	11,162.80
F.	American Indian Achievement Gap	(I-F)	3,735.00
G.	Data For Achievement	(I-G)	10,687.60
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	67,403.20
I.	State Special Education Related-Services Payment To Coop	(I-I)	22,466.36
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	24,271.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	29,793.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	457
B.	BASE Budget Limit	(II-B)	3,354,826.72
C.	Maximum Budget Limit	(II-C)	4,141,423.06
D.	Over-BASE Levy As Submitted on Budget	(II-D)	387,428.76
E.	Adopted Budget	(II-E)	3,742,255.48

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,444,046.46
H.	Maximum Budget Limit	(II-H)	4,254,954.39
I.	Highest Budget Without a Vote	(II-I)	3,831,475.22
J.	Highest Budget	(II-J)	4,254,954.39
K.	Highest Voted Amount	(II-K)	423,479.17
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,831,475.22

Budget Report
FY 2026

45 Sanders

0803 Plains K-12

Submit ID: 0803-98074948

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		383,147.52
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		29,780.34
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	29,780.34	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		412,927.86

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	46,789.60	20,613.60	67,403.20
B.	Special Education RSBG to Coop	15,595.58	6,870.78	22,466.36
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	24,954.07	10,993.75	35,947.82

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	182,198.00	364,401.00	546,599.00
F.	100% Of Per Student Entitlement	2,101,153.50	1,110,022.50	3,211,176.00
		2,283,351.50	1,474,423.50	3,757,775.00
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	806,023.08	520,471.50	1,326,494.58
H.	Special Education in BASE@40%	24,954.07	10,993.75	35,947.82
I.	Subsidized BASE Amount	830,977.15	531,465.25	1,362,442.40
J.	Subsidized BASE Ratio	61%	39%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,831,475.22
1.	BASE Budget Limit	(V-A1)	3,444,046.46	
2.	Over-BASE Budget	(V-A2)	387,428.76	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,679,725.42
1.	Direct State Aid Paid By State	(V-B1)	1,679,725.42	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		286,373.10
D.	At Risk Student	(V-D)		22,516.94
E.	Indian Education For All	(V-E)		11,162.80
F.	American Indian Achievement Gap	(V-F)		3,735.00
G.	Data For Achievement	(V-G)		10,687.60

H.	Special Education Allowable Cost Payment	(V-H)		67,403.20
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		10,798.95
	1. Actual Non-Levy Revenue	(V-J1)	5,935.45	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	4,863.50	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,351,643.45
	1. State - Guaranteed Tax Base Aid	(V-L1)	1,005,053.48	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	346,589.97	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,444,046.46

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		387,428.76
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		387,428.76

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		24.42
T.	BASE Mills - High School	(V-T)		13.37
U.	Over-BASE Mills	(V-U)		42.24
	1. District Property Tax Levy Mills	(V-U1)	42.24	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		80.03

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
45 Sanders

0803 Plains K-12

Submit ID: 0803-98074948

01 General Fund

Adopted Budget	0001	3,831,475.22

Budget Uses

Expenditure Budget	0002	3,831,475.22
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,679,725.42
Quality Educator	3111	286,373.10
At Risk Student	3112	22,516.94
Indian Education For All	3113	11,162.80
American Indian Achievement Gap	3114	3,735.00
State Special Education Allowable Cost Payment to Districts	3115	67,403.20
Data For Achievement	3116	10,687.60
State - Guaranteed Tax Base Aid	3120	1,005,053.48

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	5,935.45
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	4,863.50
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	346,589.97		
Over-BASE Levy	1110(c)	387,428.76		
District Tax Levy			1110	734,018.73
Total Estimated Revenues to Fund Adopted Budget			0004	3,831,475.22
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	465,688.31

Budget Uses

Expenditure Budget	0002	429,675.37
Add To Fund Balance	0003	36,012.94

Transportation Schedule Data

On-Schedule	0005	146,511.99
Contingency	0006	14,651.20
Over-Schedule	0011	304,525.12
Fund Balance for Budget	TFS48	57,124.72
Operating Reserve	0961	57,124.72
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	40,290.79
State - On-Schedule Transportation Reimbursement	3210	120,872.40
District Tax Levy	1110	304,525.12
District Mills	999	33.20
Total Estimated Revenues to Fund Adopted Budget	0004	465,688.31
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	174,828.52

Budget Uses

Expenditure Budget	0002	174,828.52
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,189.10
Unreserved Fund Balance Reappropriated	0970	1,189.10

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	173,639.42
District Mills	999	18.93
Total Estimated Revenues to Fund Adopted Budget	0004	174,828.52
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	501,451.12

Budget Uses

Expenditure Budget	0002	501,451.12
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	139,590.90
Operating Reserve	0961	100,290.22
Unreserved Fund Balance Reappropriated	0970	39,300.68

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	462,150.44
Total Estimated Revenues to Fund Adopted Budget	0004	501,451.12
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	12,651.67

Budget Uses

Expenditure Budget	0002	12,651.67
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,048.65
Operating Reserve	0961	4,048.65
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	12,651.67
District Mills	999	1.38
Total Estimated Revenues to Fund Adopted Budget	0004	12,651.67
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	100,854.41

Budget Uses

Expenditure Budget	0002	100,854.41
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	67,898.56
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	67,898.56
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,955.85
District Tax Levy	1110	30,000.00
District Mills	999	3.27
Total Estimated Revenues to Fund Adopted Budget	0004	100,854.41
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	50,669.58

Budget Uses

Expenditure Budget	0002	50,669.58
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	21,909.99
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	21,909.99

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	28,759.59
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	50,669.58
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
45 Sanders

0803 Plains K-12

Submit ID: 0803-98074948

61 Building Reserve Fund

Adopted Budget		0001	326,515.77

Budget Uses

Expenditure Budget		0002	326,515.77
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	193,960.77
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	193,960.77
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	98,479.69
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	34,075.31	
District Tax Levy		1110	34,075.31
District Mills		999	3.72
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.72
Total Estimated Revenues to Fund Adopted Budget		0004	326,515.77

Budget Report
FY 2026

15 Flathead

Submit ID: 0325-14856883

0325 Pleasant Valley Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 11	N/A	741,339

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Lori Sheets

(Signature) (Date)

Chairperson, School Trustees: Ryan Wade

(Signature) (Date)

County Superintendent: Marcia Stolfus

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

15 Flathead

Submit ID: 0325-14856883

0325 Pleasant Valley Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	133,752.99	11,782.36	10%	8.81%	0.00	105,984.88	27,768.11	37.46
10 Transportation	2,625.32	385.56	20%	14.69%	0.00	1,860.32	765.00	1.03
11 Bus Depreciation Reserve	15,093.21	0.00	N/A	0.00%	12,592.65	0.00	2,500.56	3.37
13 Tuition	2,927.78		N/A		0.00	0.00	2,927.78	3.95
14 Retirement	19,548.25	3,909.65	20%	20.00%	3,170.83	16,377.42		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	429.33	0.00	N/A	0.00%	322.97	106.36	0.00	0.00
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	74,604.42	0.00	N/A	0.00%	53,554.42	16,840.00	4,210.00	5.68
Total of All Funds	248,981.30	16,077.57			69,640.87	141,168.98	38,171.45	51.49

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

15 Flathead

Submit ID: 0325-14856883

0325 Pleasant Valley Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 PLEASANT VALLEY K-8 11 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	59,083.12
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	15,132.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	279.07
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	267.19
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,636.00
I.	State Special Education Related-Services Payment To Coop	(I-I)	545.30
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	1,200.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	11
B.	BASE Budget Limit	(II-B)	109,301.89
C.	Maximum Budget Limit	(II-C)	135,708.89
D.	Over-BASE Levy As Submitted on Budget	(II-D)	9,824.61
E.	Adopted Budget	(II-E)	119,126.50

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	123,928.38
H.	Maximum Budget Limit	(II-H)	154,497.38
I.	Highest Budget Without a Vote	(II-I)	133,752.99
J.	Highest Budget	(II-J)	154,497.38
K.	Highest Voted Amount	(II-K)	20,744.39
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	133,752.99

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		11,782.36
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		11,782.36

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		133,752.99
	1. BASE Budget Limit	(V-A1)	123,928.38	
	2. Over-BASE Budget	(V-A2)	9,824.61	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		59,083.12
	1. Direct State Aid Paid By State	(V-B1)	59,083.12	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		15,132.00
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		279.07
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		267.19
H.	Special Education Allowable Cost Payment	(V-H)		1,636.00
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		535.50
	1. Actual Non-Levy Revenue	(V-J1)	535.50	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		46,995.50
	1. State - Guaranteed Tax Base Aid	(V-L1)	29,052.00	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	17,943.50	
M.	**Subtotal of BASE Budget Revenue	(V-M)		123,928.38

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		9,824.61
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		9,824.61

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		24.21
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		13.25
	1. District Property Tax Levy Mills	(V-U1)	13.25	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		37.46

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
15 Flathead

Submit ID: 0325-14856883

0325 Pleasant Valley Elem

01 General Fund

Adopted Budget	0001	133,752.99

Budget Uses

Expenditure Budget	0002	133,752.99
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	59,083.12
Quality Educator	3111	15,132.00
At Risk Student	3112	0.00
Indian Education For All	3113	279.07
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	1,636.00
Data For Achievement	3116	267.19
State - Guaranteed Tax Base Aid	3120	29,052.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	535.50
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	17,943.50		
Over-BASE Levy	1110(c)	9,824.61		
District Tax Levy			1110	27,768.11
Total Estimated Revenues to Fund Adopted Budget			0004	133,752.99
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	2,625.32

Budget Uses

Expenditure Budget	0002	2,625.32
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	1,691.20
Contingency	0006	169.12
Over-Schedule	0011	765.00
Fund Balance for Budget	TFS48	385.56
Operating Reserve	0961	385.56
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	465.08
State - On-Schedule Transportation Reimbursement	3210	1,395.24
District Tax Levy	1110	765.00
District Mills	999	1.03
Total Estimated Revenues to Fund Adopted Budget	0004	2,625.32
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

15 Flathead

Submit ID: 0325-14856883

0325 Pleasant Valley Elem

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	15,093.21

Budget Uses

Expenditure Budget	0002	15,093.21
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	12,592.65
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	12,592.65
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	2,500.56
District Mills	999	3.37
Total Estimated Revenues to Fund Adopted Budget	0004	15,093.21

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2011 Chevrolet Traverse	2019	12,503.24	11,870.65	2,500.65	2,500.56
Total					2,500.56

13 Tuition Fund

Adopted Budget	0001	2,927.78

Budget Uses

Expenditure Budget	0002	2,927.78
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,927.78
District Mills	999	3.95
Total Estimated Revenues to Fund Adopted Budget	0004	2,927.78
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
15 Flathead

Submit ID: 0325-14856883

0325 Pleasant Valley Elem

14 Retirement Fund

Adopted Budget	0001	19,548.25

Budget Uses

Expenditure Budget	0002	19,548.25
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,080.48
Operating Reserve	0961	3,909.65
Unreserved Fund Balance Reappropriated	0970	3,170.83

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	16,377.42
Total Estimated Revenues to Fund Adopted Budget	0004	19,548.25
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
15 Flathead

Submit ID: 0325-14856883

0325 Pleasant Valley Elem

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	429.33

Budget Uses

Expenditure Budget	0002	429.33
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	322.97
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	322.97
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	106.36
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	429.33
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

15 Flathead

0325 Pleasant Valley Elem

Submit ID: 0325-14856883

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

15 Flathead

Submit ID: 0325-14856883

0325 Pleasant Valley Elem

61 Building Reserve Fund

Adopted Budget		0001	74,604.42

Budget Uses

Expenditure Budget		0002	74,604.42
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	53,554.42
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	53,554.42
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	16,840.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	4,210.00	
District Tax Levy		1110	4,210.00
District Mills		999	5.68
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	5.68
Total Estimated Revenues to Fund Adopted Budget		0004	74,604.42

Budget Report
FY 2026

02 Big Horn

1214 Plenty Coups H S

Submit ID: 1214-22094171

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	69	1,392,352

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Claura Whiteman

(Signature) (Date)

Chairperson, School Trustees: Carlson Goes Ahead

(Signature) (Date)

County Superintendent: John Small

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026
02 Big Horn
1214 Plenty Coups H S

Submit ID: 1214-22094171

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	856,110.38	81,463.37	10%	9.52%	0.00	835,573.94	20,536.44	14.68
10 Transportation	108,500.00	21,700.00	20%	20.00%	8,708.73	14,217.44	85,573.83	61.46
11 Bus Depreciation Reserve	152,940.14	0.00	N/A	0.00%	121,735.54	0.00	31,204.60	22.41
13 Tuition	500.00		N/A		0.00	0.00	500.00	0.36
14 Retirement	225,500.00	45,100.00	20%	20.00%	12,075.26	213,424.74		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	7,593.77	0.00	N/A	0.00%	6,859.01	734.76	0.00	0.00
29 Flexibility	564.52	0.00	N/A	0.00%	564.52	0.00	0.00	0.00
61 Building Reserve	112,555.39	0.00	N/A	0.00%	83,768.14	22,787.25	6,000.00	4.31
Total of All Funds	1,464,264.20	148,263.37			233,711.20	1,086,738.13	143,814.87	103.22

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

02 Big Horn

1214 Plenty Coups H S

Submit ID: 1214-22094171

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 PLENTY COUPS HS 9-12 69

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	418,884.15
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	63,932.70
D.	At Risk Student	(I-D)	6,074.55
E.	Indian Education For All	(I-E)	1,750.53
F.	American Indian Achievement Gap	(I-F)	15,687.00
G.	Data For Achievement	(I-G)	1,676.01
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	11,288.40
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,762.57
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	21,545.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	62
B.	BASE Budget Limit	(II-B)	740,356.60
C.	Maximum Budget Limit	(II-C)	914,909.11
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	740,356.60

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	856,110.38
H.	Maximum Budget Limit	(II-H)	1,048,798.42
I.	Highest Budget Without a Vote	(II-I)	856,110.38
J.	Highest Budget	(II-J)	1,048,798.42
K.	Highest Voted Amount	(II-K)	192,688.04
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	856,110.38

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		81,463.37
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		81,463.37

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		856,110.38
	1. BASE Budget Limit	(V-A1)	856,110.38	
	2. Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		418,884.15
	1. Direct State Aid Paid By State	(V-B1)	418,884.15	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		63,932.70
D.	At Risk Student	(V-D)		6,074.55
E.	Indian Education For All	(V-E)		1,750.53
F.	American Indian Achievement Gap	(V-F)		15,687.00
G.	Data For Achievement	(V-G)		1,676.01
H.	Special Education Allowable Cost Payment	(V-H)		11,288.40
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
	1. Actual Non-Levy Revenue	(V-J1)	0.00	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		336,817.04
	1. State - Guaranteed Tax Base Aid	(V-L1)	316,280.60	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	20,536.44	
M.	**Subtotal of BASE Budget Revenue	(V-M)		856,110.38

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		14.68
U.	Over-BASE Mills	(V-U)		0.00
	1. District Property Tax Levy Mills	(V-U1)	0.00	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		14.68

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	856,110.38

Budget Uses

Expenditure Budget	0002	856,110.38
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	418,884.15
Quality Educator	3111	63,932.70
At Risk Student	3112	6,074.55
Indian Education For All	3113	1,750.53
American Indian Achievement Gap	3114	15,687.00
State Special Education Allowable Cost Payment to Districts	3115	11,288.40
Data For Achievement	3116	1,676.01
State - Guaranteed Tax Base Aid	3120	316,280.60

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	20,536.44		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	20,536.44
Total Estimated Revenues to Fund Adopted Budget			0004	856,110.38
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	108,500.00

Budget Uses

Expenditure Budget	0002	108,500.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	12,924.93
Contingency	0006	1,292.49
Over-Schedule	0011	94,282.58
Fund Balance for Budget	TFS48	30,408.73
Operating Reserve	0961	21,700.00
Unreserved Fund Balance Reappropriated	0970	8,708.73

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	3,554.36
State - On-Schedule Transportation Reimbursement	3210	10,663.08
District Tax Levy	1110	85,573.83
District Mills	999	61.46
Total Estimated Revenues to Fund Adopted Budget	0004	108,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	152,940.14

Budget Uses

Expenditure Budget	0002	152,940.14
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	121,735.54
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	121,735.54
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	31,204.60
District Mills	999	22.41
Total Estimated Revenues to Fund Adopted Budget	0004	152,940.14

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 GMC YUKON	2024	23,300.00	4,660.00	4,660.00	4,660.00
2021 Thomas Freightliner Bus	2023	41,200.00	16,480.00	8,240.00	8,240.00
2018 Thomas Freightliner 53 Passenger Bus	2020	46,747.50	46,398.00	9,349.50	9,349.50
2019 Thomas Freightliner 53 Passenger Bus	2018	44,775.50	53,730.60	8,955.10	8,955.10
Total					31,204.60

Budget Report
FY 2026
02 Big Horn
1214 Plenty Coups H S

Submit ID: 1214-22094171

13 Tuition Fund

Adopted Budget	0001	500.00

Budget Uses

Expenditure Budget	0002	500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	500.00
District Mills	999	0.36
Total Estimated Revenues to Fund Adopted Budget	0004	500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	225,500.00

Budget Uses

Expenditure Budget	0002	225,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	57,175.26
Operating Reserve	0961	45,100.00
Unreserved Fund Balance Reappropriated	0970	12,075.26

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	213,424.74
Total Estimated Revenues to Fund Adopted Budget	0004	225,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	7,593.77

Budget Uses

Expenditure Budget	0002	7,593.77
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	6,859.01
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,859.01
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	734.76
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,593.77
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
02 Big Horn
1214 Plenty Coups H S

Submit ID: 1214-22094171

29 Flexibility Fund

Adopted Budget	0001	564.52

Budget Uses

Expenditure Budget	0002	564.52
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	564.52
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	564.52

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	564.52
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
02 Big Horn

1214 Plenty Coups H S

Submit ID: 1214-22094171

61 Building Reserve Fund

Adopted Budget		0001	112,555.39

Budget Uses

Expenditure Budget		0002	112,555.39
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	83,768.14
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	83,768.14
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	22,787.25
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	6,000.00	
District Tax Levy		1110	6,000.00
District Mills		999	4.31
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	4.31
Total Estimated Revenues to Fund Adopted Budget		0004	112,555.39

Budget Report
FY 2026

46 Sheridan

Submit ID: 0828-21237770

0828 Plentywood K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 255	* 109	7,468,771

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Amy Buchnowski

(Signature) (Date)

Chairperson, School Trustees: Nathan Shackelford

(Signature) (Date)

County Superintendent: Lindsey Brensdal

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

46 Sheridan

Submit ID: 0828-21237770

0828 Plentywood K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,693,209.85	374,483.90	10%	10.14%	0.00	2,734,917.65	958,292.20	128.30
10 Transportation	566,855.00	113,371.00	20%	20.00%	244,414.80	148,075.84	174,364.36	23.35
11 Bus Depreciation Reserve	232,671.28	0.00	N/A	0.00%	135,248.58	0.00	97,422.70	13.04
13 Tuition	85,668.50		N/A		39,598.91	0.00	46,069.59	6.17
14 Retirement	615,000.00	123,000.00	20%	20.00%	89,095.63	525,904.37		
17 Adult Education	15,943.55	0.00	35%	0.00%	14,443.55	1,500.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	124,787.69	0.00	N/A	0.00%	57,230.52	2,557.17	65,000.00	8.70
29 Flexibility	783,324.98	200,000.00	N/A	25.53%	683,324.98	100,000.00	0.00	0.00
61 Building Reserve	495,314.74	100,000.00	N/A	20.19%	272,534.74	98,224.00	124,556.00	16.68
Total of All Funds	6,612,775.59	910,854.90			1,535,891.71	3,611,179.03	1,465,704.85	196.24

50 Debt Service								
Tax Jurisdiction								
Series 2016	268,500.00	0.00	20-9-438	0.00%	68,019.01	0.00	200,480.99	26.84

Budget Report
FY 2026

46 Sheridan

Submit ID: 0828-21237770

0828 Plentywood K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	PLENTYWOOD K-6	198	*
M1	PLENTYWOOD 7-8	57	*
H1	PLENTYWOOD HS 9-12	109	*

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,432,986.97
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	287,508.00
D.	At Risk Student	(I-D)	9,599.72
E.	Indian Education For All	(I-E)	9,234.68
F.	American Indian Achievement Gap	(I-F)	4,731.00
G.	Data For Achievement	(I-G)	8,841.56
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	62,436.02
I.	State Special Education Related-Services Payment To Coop	(I-I)	18,921.91
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	20,705.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	26,575.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	372
B.	BASE Budget Limit	(II-B)	2,805,358.94
C.	Maximum Budget Limit	(II-C)	3,492,835.46
D.	Over-BASE Levy As Submitted on Budget	(II-D)	714,386.11
E.	Adopted Budget	(II-E)	3,519,745.05

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,979,524.07
H.	Maximum Budget Limit	(II-H)	3,669,496.31
I.	Highest Budget Without a Vote	(II-I)	3,693,209.85
J.	Highest Budget	(II-J)	3,693,209.85
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,693,209.85

Budget Report
FY 2026

46 Sheridan

Submit ID: 0828-21237770

0828 Plentywood K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		369,320.99
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		5,162.91
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	5,162.91	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		374,483.90

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	44,231.37	18,204.65	62,436.02
B.	Special Education RSBG to Coop	13,414.38	5,507.53	18,921.91
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	23,058.30	9,484.87	32,543.17

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	182,198.00	364,401.00	546,599.00
F.	100% Of Per Student Entitlement	1,755,578.40	903,610.00	2,659,188.40
		1,937,776.40	1,268,011.00	3,205,787.40
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	684,035.07	447,607.88	1,131,642.95
H.	Special Education in BASE@40%	23,058.30	9,484.87	32,543.17
I.	Subsidized BASE Amount	707,093.37	457,092.75	1,164,186.12
J.	Subsidized BASE Ratio	61%	39%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,693,209.85
1.	BASE Budget Limit	(V-A1)	2,979,524.07	
2.	Over-BASE Budget	(V-A2)	713,685.78	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,432,986.97
1.	Direct State Aid Paid By State	(V-B1)	1,432,986.97	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		287,508.00
D.	At Risk Student	(V-D)		9,599.72
E.	Indian Education For All	(V-E)		9,234.68
F.	American Indian Achievement Gap	(V-F)		4,731.00
G.	Data For Achievement	(V-G)		8,841.56

H.	Special Education Allowable Cost Payment	(V-H)		62,436.02
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		71,087.40
	1. Actual Non-Levy Revenue	(V-J1)	36,843.37	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	34,244.03	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,093,098.72
	1. State - Guaranteed Tax Base Aid	(V-L1)	848,492.30	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	244,606.42	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,979,524.07

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		713,685.78
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		713,685.78

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		21.61
T.	BASE Mills - High School	(V-T)		11.13
U.	Over-BASE Mills	(V-U)		95.56
	1. District Property Tax Levy Mills	(V-U1)	95.56	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		128.30

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

46 Sheridan

Submit ID: 0828-21237770

0828 Plentywood K-12 Schools

01 General Fund

Adopted Budget	0001	3,693,209.85

Budget Uses

Expenditure Budget	0002	3,693,209.85
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,432,986.97
Quality Educator	3111	287,508.00
At Risk Student	3112	9,599.72
Indian Education For All	3113	9,234.68
American Indian Achievement Gap	3114	4,731.00
State Special Education Allowable Cost Payment to Districts	3115	62,436.02
Data For Achievement	3116	8,841.56
State - Guaranteed Tax Base Aid	3120	848,492.30

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	11,360.40
Interest Earnings	1510	25,482.97
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	34,244.03
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	244,606.42		
Over-BASE Levy	1110(c)	713,685.78		
District Tax Levy			1110	958,292.20
Total Estimated Revenues to Fund Adopted Budget			0004	3,693,209.85
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	566,855.00

Budget Uses

Expenditure Budget	0002	566,855.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	134,614.40
Contingency	0006	13,461.44
Over-Schedule	0011	418,779.16
Fund Balance for Budget	TFS48	357,785.80
Operating Reserve	0961	113,371.00
Unreserved Fund Balance Reappropriated	0970	244,414.80

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	37,018.96
State - On-Schedule Transportation Reimbursement	3210	111,056.88
District Tax Levy	1110	174,364.36
District Mills	999	23.35
Total Estimated Revenues to Fund Adopted Budget	0004	566,855.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

46 Sheridan

Submit ID: 0828-21237770

0828 Plentywood K-12 Schools

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	232,671.28

Budget Uses

Expenditure Budget	0002	232,671.28
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	135,248.58
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	135,248.58
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	97,422.70
District Mills	999	13.04
Total Estimated Revenues to Fund Adopted Budget	0004	232,671.28

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2023 AMERICAN DREAMLINER	2024	404,955.00	40,495.50	80,991.00	40,495.50
2018 Elkhart Coach 15 passenger bus	2023	75,488.00	12,548.80	15,097.60	7,548.80
2022 IC 3000CE	2021	102,515.00	10,751.50	20,503.00	10,251.50
2020 Toyota Sienna	2020	34,762.00	11,428.60	6,952.40	3,476.20
2020 ICCE 7851	2019	110,737.00	13,073.70	22,147.40	11,073.70
IC RE BUS WITH WRAP 2827	2019	158,770.00	41,779.92	31,754.00	15,877.00
2019 IC CE	2018	87,000.00	17,050.00	17,400.00	8,700.00
2011 INTL 1998	2011	86,710.00	130,065.00	N/A	NA
2009 Intl 3471	2008	74,160.00	111,240.00	N/A	NA
2008 Intl 2730	2007	67,570.00	101,355.00	N/A	NA
2006 INTL 8656	2006	59,450.00	89,175.00	N/A	NA
1997 FORD 8116	1998	37,190.00	55,785.00	N/A	NA
1993 FORD 9545	1993	40,300.00	60,450.00	N/A	NA
Total					97,422.70

13 Tuition Fund

Adopted Budget	0001	85,668.50

Budget Uses

Expenditure Budget	0002	85,668.50
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	39,598.91
Unreserved Fund Balance Reappropriated	0970	39,598.91

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	46,069.59
District Mills	999	6.17
Total Estimated Revenues to Fund Adopted Budget	0004	85,668.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	615,000.00

Budget Uses

Expenditure Budget	0002	615,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	212,095.63
Operating Reserve	0961	123,000.00
Unreserved Fund Balance Reappropriated	0970	89,095.63

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	525,904.37
Total Estimated Revenues to Fund Adopted Budget	0004	615,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	15,943.55

Budget Uses

Expenditure Budget	0002	15,943.55
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	14,443.55
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	14,443.55

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	1,500.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	15,943.55
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	124,787.69

Budget Uses

Expenditure Budget	0002	124,787.69
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	57,230.52
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	57,230.52
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,557.17
District Tax Levy	1110	65,000.00
District Mills	999	8.70
Total Estimated Revenues to Fund Adopted Budget	0004	124,787.69
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

46 Sheridan

Submit ID: 0828-21237770

0828 Plentywood K-12 Schools

29 Flexibility Fund

Adopted Budget	0001	783,324.98

Budget Uses

Expenditure Budget	0002	783,324.98
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	883,324.98
Operating Reserve	0961	200,000.00
Unreserved Fund Balance Reappropriated	0970	683,324.98

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	100,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	783,324.98
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

46 Sheridan

Submit ID: 0828-21237770

0828 Plentywood K-12 Schools

50 Debt Service Fund

Series 2016

Taxable Value		7,468,771.00
Adopted Budget	0001	268,500.00

Budget Uses

Expenditure Budget	0002	268,500.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	68,019.01
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	68,019.01
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	200,480.99
Jurisdiction Mills	999	26.84
Total Estimated Revenues to Fund Adopted Budget	0004	268,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
Elementary Bond	05/19/2016	06/30/2036	1,925,000.00	1,092,500.00	90,000.00	43,750.00	500.00
High School Bond	05/19/2016	06/30/2036	1,925,000.00	1,092,500.00	90,000.00	43,750.00	500.00
Total Bond Requirements							268,500.00
Total Debt Service Requirements						0002	268,500.00

Budget Report
FY 2026

46 Sheridan

Submit ID: 0828-21237770

0828 Plentywood K-12 Schools

61 Building Reserve Fund

Adopted Budget	0001	495,314.74

Budget Uses

Expenditure Budget	0002	495,314.74
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	372,534.74
Operating Reserve	0961	100,000.00
Unreserved Fund Balance Reappropriated	0970	272,534.74
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds			1123	0.00
BR Permissive Revenues - Coal Gross Proceeds			1125	0.00
Tax Title and Property Sales			1130	0.00
BR Permissive Revenues - Tax Title and Property Sales			1131	0.00
Interest Earnings			1510	0.00
BR Permissive Revenues - Interest Earnings			1511	0.00
Other Revenue from Local Sources			1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources			1901	0.00
State - School Major Maintenance Aid (SMMA)			3283	98,224.00
State - Payment in Lieu of Taxes - FWP			3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP			3303	0.00
Montana Oil and Gas Tax			3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax			3461	0.00
Other Revenue			9100	0.00
BR Permissive Revenues - Other Revenue			9101	0.00
Residual Equity Transfers In			9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)				No
Building Reserve Voted Levy	1110(a)	100,000.00		
Building Reserve Permissive Levy	1110(b)	24,556.00		
District Tax Levy			1110	124,556.00
District Mills			999	16.68
Building Reserve Voted Mills			0134	13.39
Building Reserve Permissive Mills			0135	3.29
Total Estimated Revenues to Fund Adopted Budget			0004	495,314.74

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/02/2023	500,000.00	5	612	200,000.00	100,000.00	100,000.00
Total						100,000.00

Budget Report
FY 2026

13 Fallon

Submit ID: 0256-02185501

0256 Plevna K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	80	28	16,614,342

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jill Hildebrand

(Signature) (Date)

Chairperson, School Trustees: Scott Rieger

(Signature) (Date)

County Superintendent: Don Schillinger

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

13 Fallon

Submit ID: 0256-02185501

0256 Plevna K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,575,527.46	162,920.74	10%	10.34%	16,153.70	1,081,966.33	477,407.43	28.73
10 Transportation	255,000.00	33,666.54	20%	13.20%	0.00	111,700.00	143,300.00	8.63
11 Bus Depreciation Reserve	106,516.33	0.00	N/A	0.00%	103,516.33	3,000.00	0.00	0.00
13 Tuition	56,000.00		N/A		0.00	0.00	56,000.00	3.37
14 Retirement	300,000.00	60,000.00	20%	20.00%	12,705.72	287,294.28		
17 Adult Education	53,607.51	0.00	35%	0.00%	51,507.51	2,100.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	115,953.08	0.00	N/A	0.00%	79,579.20	36,373.88	0.00	0.00
29 Flexibility	575,371.18	0.00	N/A	0.00%	5,836.18	569,535.00	0.00	0.00
61 Building Reserve	196,720.18	0.00	N/A	0.00%	96,800.19	66,624.29	33,295.70	2.00
Total of All Funds	3,234,695.74	256,587.28			366,098.83	2,158,593.78	710,003.13	42.73

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

13 Fallon

Submit ID: 0256-02185501

0256 Plevna K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	PLEVNA K-6	64
M1	PLEVNA 7-8	16
H1	PLEVNA HS 9-12	28

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	593,454.55
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	153,249.33
D.	At Risk Student	(I-D)	2,121.50
E.	Indian Education For All	(I-E)	2,739.96
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	2,623.32
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	18,601.91
I.	State Special Education Related-Services Payment To Coop	(I-I)	5,889.24
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	816.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	108
B.	BASE Budget Limit	(II-B)	1,134,436.03
C.	Maximum Budget Limit	(II-C)	1,410,086.47
D.	Over-BASE Levy As Submitted on Budget	(II-D)	157,640.44
E.	Adopted Budget	(II-E)	1,464,316.26

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,251,243.52
H.	Maximum Budget Limit	(II-H)	1,531,465.97
I.	Highest Budget Without a Vote	(II-I)	1,575,527.46
J.	Highest Budget	(II-J)	1,575,527.46
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,575,527.46

Budget Report
FY 2026

13 Fallon

Submit ID: 0256-02185501

0256 Plevna K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		157,552.75
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		5,367.99
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	5,367.99	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		16,153.70
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	16,153.70	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		179,074.44

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		**Elementary**	**High School**	**K-12**
A.	Special Education Allowable Costs	13,778.50	4,823.41	18,601.91
B.	Special Education RSBG to Coop	4,362.40	1,526.84	5,889.24
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	7,256.36	2,540.10	9,796.46

Proration of BASE Budget to Elementary and High School Programs:		**Elementary**	**High School**	**K-12**
E.	100% Of Basic Entitlement	182,198.00	364,401.00	546,599.00
F.	100% Of Per Student Entitlement	548,352.80	232,687.00	781,039.80
		730,550.80	597,088.00	1,327,638.80
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	257,884.43	210,772.06	468,656.50
H.	Special Education in BASE@40%	7,256.36	2,540.10	9,796.46
I.	Subsidized BASE Amount	265,140.79	213,312.16	478,452.96
J.	Subsidized BASE Ratio	55%	45%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,575,527.46
1.	BASE Budget Limit	(V-A1)	1,251,243.52	
2.	Over-BASE Budget	(V-A2)	324,283.94	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		593,454.55
1.	Direct State Aid Paid By State	(V-B1)	593,454.55	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		153,249.33
D.	At Risk Student	(V-D)		2,121.50
E.	Indian Education For All	(V-E)		2,739.96
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		2,623.32

H.	Special Education Allowable Cost Payment	(V-H)		18,601.91
I.	Remaining Fund Balance Available	(V-I)		16,153.70
J.	Non-Levy Revenue and Funding Sources	(V-J)		137,693.38
	1. Actual Non-Levy Revenue	(V-J1)	3,253.93	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	134,439.45	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		324,605.87
	1. State - Guaranteed Tax Base Aid	(V-L1)	4,838.88	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	319,766.99	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,251,243.52

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		166,643.50
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas/Tuition Revenues	(V-O3)	166,643.50	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		157,640.44
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		324,283.94

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		10.74
T.	BASE Mills - High School	(V-T)		8.50
U.	Over-BASE Mills	(V-U)		9.49
	1. District Property Tax Levy Mills	(V-U1)	9.49	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		28.73

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

13 Fallon

0256 Plevna K-12 Schools

Submit ID: 0256-02185501

01 General Fund

Adopted Budget	0001	1,575,527.46

Budget Uses

Expenditure Budget	0002	1,575,527.46
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	16,153.70
Direct State Aid	3110	593,454.55
Quality Educator	3111	153,249.33
At Risk Student	3112	2,121.50
Indian Education For All	3113	2,739.96
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	18,601.91
Data For Achievement	3116	2,623.32
State - Guaranteed Tax Base Aid	3120	4,838.88

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,032.30
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	2,221.63
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	134,439.45
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	166,643.50
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	319,766.99		
Over-BASE Levy	1110(c)	157,640.44		
District Tax Levy			1110	477,407.43
Total Estimated Revenues to Fund Adopted Budget			0004	1,575,527.46
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	255,000.00

Budget Uses

Expenditure Budget	0002	255,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	92,000.00
Contingency	0006	9,200.00
Over-Schedule	0011	153,800.00
Fund Balance for Budget	TFS48	33,666.54
Operating Reserve	0961	33,666.54
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	500.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	10,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	25,300.00
State - On-Schedule Transportation Reimbursement	3210	75,900.00
District Tax Levy	1110	143,300.00
District Mills	999	8.63
Total Estimated Revenues to Fund Adopted Budget	0004	255,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

13 Fallon

Submit ID: 0256-02185501

0256 Plevna K-12 Schools

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	106,516.33

Budget Uses

Expenditure Budget	0002	106,516.33
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	103,516.33
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	103,516.33
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	3,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	106,516.33

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2025 IC 3000 Yellow School Bus #11	2025	143,260.00	0.00	28,652.00	0.00
Ford Expedition	2023	54,500.00	0.00	10,900.00	0.00
Ford Expedition Max	2023	51,500.00	0.00	10,300.00	0.00
Ford Expedition UT	2023	71,799.00	0.00	14,359.80	0.00
2018 INTL IC CE BUS	2017	68,750.00	0.00	13,750.00	0.00
2012 IC CE-44 Passenger	2011	88,783.00	0.00	17,756.60	0.00
2011 International Bus	2010	81,000.00	0.00	16,200.00	0.00
Total					0.00

Budget Report
FY 2026
13 Fallon
0256 Plevna K-12 Schools

Submit ID: 0256-02185501

13 Tuition Fund

Adopted Budget	0001	56,000.00

Budget Uses

Expenditure Budget	0002	56,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	56,000.00
District Mills	999	3.37
Total Estimated Revenues to Fund Adopted Budget	0004	56,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	300,000.00

Budget Uses

Expenditure Budget	0002	300,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	72,705.72
Operating Reserve	0961	60,000.00
Unreserved Fund Balance Reappropriated	0970	12,705.72

Estimated Funding Sources

Interest Earnings	1510	450.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	286,844.28
Total Estimated Revenues to Fund Adopted Budget	0004	300,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

13 Fallon

Submit ID: 0256-02185501

0256 Plevna K-12 Schools

17 Adult Education Fund

Adopted Budget	0001	53,607.51

Budget Uses

Expenditure Budget	0002	53,607.51
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	51,507.51
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	51,507.51

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	2,100.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	53,607.51
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

13 Fallon

Submit ID: 0256-02185501

0256 Plevna K-12 Schools

28 Technology Fund

Adopted Budget	0001	115,953.08

Budget Uses

Expenditure Budget	0002	85,953.08
Add To Fund Balance	0003	30,000.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	79,579.20
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	79,579.20
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	5,300.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	30,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,073.88
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	115,953.08
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

13 Fallon

Submit ID: 0256-02185501

0256 Plevna K-12 Schools

29 Flexibility Fund

Adopted Budget	0001	575,371.18

Budget Uses

Expenditure Budget	0002	575,371.18
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,836.18
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,836.18

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	535.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	569,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	575,371.18
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

13 Fallon

Submit ID: 0256-02185501

0256 Plevna K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	196,720.18

Budget Uses

Expenditure Budget		0002	196,720.18
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	96,800.19
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	96,800.19
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	7,500.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	59,124.29
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	33,295.70	
District Tax Levy		1110	33,295.70
District Mills		999	2.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.00
Total Estimated Revenues to Fund Adopted Budget		0004	196,720.18

Budget Report
FY 2026

01 Beaverhead

0012 Polaris Elem

Submit ID: 0012-94992788

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	7	N/A	1,220,320

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Rita Munday

(Signature) (Date)

Chairperson, School Trustees: Stasha Kluvers

(Signature) (Date)

County Superintendent: Mike Miller

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

01 Beaverhead

0012 Polaris Elem

Submit ID: 0012-94992788

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	103,244.21	21,126.37	10%	20.46%	0.00	59,456.78	43,787.43	35.88
10 Transportation	1,100.00	220.00	20%	20.00%	353.06	746.94	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	11,300.00	2,260.00	20%	20.00%	6,743.52	4,556.48		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	81.26	0.00	N/A	0.00%	0.04	81.22	0.00	0.00
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	115,725.47	23,606.37			7,096.62	64,841.42	43,787.43	35.88

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

01 Beaverhead

0012 Polaris Elem

Submit ID: 0012-94992788

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 POLARIS K-8 7

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	47,471.31
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	7,566.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	177.59
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	170.03
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,145.20
I.	State Special Education Related-Services Payment To Coop	(I-I)	381.71
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	61.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	8
B.	BASE Budget Limit	(II-B)	93,294.17
C.	Maximum Budget Limit	(II-C)	116,066.28
D.	Over-BASE Levy As Submitted on Budget	(II-D)	8,614.79
E.	Adopted Budget	(II-E)	101,908.96

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	94,629.42
H.	Maximum Budget Limit	(II-H)	116,403.80
I.	Highest Budget Without a Vote	(II-I)	103,244.21
J.	Highest Budget	(II-J)	116,403.80
K.	Highest Voted Amount	(II-K)	13,159.59
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	103,244.21

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		10,324.42
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		10,801.95
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	10,801.95	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		21,126.37

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		103,244.21
	1. BASE Budget Limit	(V-A1)	94,629.42	
	2. Over-BASE Budget	(V-A2)	8,614.79	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		47,471.31
	1. Direct State Aid Paid By State	(V-B1)	47,471.31	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		7,566.00
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		177.59
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		170.03
H.	Special Education Allowable Cost Payment	(V-H)		1,145.20
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,168.63
	1. Actual Non-Levy Revenue	(V-J1)	1,168.63	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		36,930.66
	1. State - Guaranteed Tax Base Aid	(V-L1)	1,758.02	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	35,172.64	
M.	**Subtotal of BASE Budget Revenue	(V-M)		94,629.42

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		8,614.79
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		8,614.79

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		28.82
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		7.06
	1. District Property Tax Levy Mills	(V-U1)	7.06	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		35.88

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

01 Beaverhead

0012 Polaris Elem

Submit ID: 0012-94992788

01 General Fund

Adopted Budget	0001	103,244.21

Budget Uses

Expenditure Budget	0002	103,244.21
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	47,471.31
Quality Educator	3111	7,566.00
At Risk Student	3112	0.00
Indian Education For All	3113	177.59
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	1,145.20
Data For Achievement	3116	170.03
State - Guaranteed Tax Base Aid	3120	1,758.02

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,135.86
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	32.77
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	35,172.64		
Over-BASE Levy	1110(c)	8,614.79		
District Tax Levy			1110	43,787.43
Total Estimated Revenues to Fund Adopted Budget			0004	103,244.21
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2026

01 Beaverhead

0012 Polaris Elem

Submit ID: 0012-94992788

10 Transportation Fund

Adopted Budget	0001	1,100.00

Budget Uses

Expenditure Budget	0002	1,100.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	1,000.00
Contingency	0006	100.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	573.06
Operating Reserve	0961	220.00
Unreserved Fund Balance Reappropriated	0970	353.06

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	746.94
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,100.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

01 Beaverhead

0012 Polaris Elem

Submit ID: 0012-94992788

14 Retirement Fund

Adopted Budget	0001	11,300.00

Budget Uses

Expenditure Budget	0002	11,300.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,003.52
Operating Reserve	0961	2,260.00
Unreserved Fund Balance Reappropriated	0970	6,743.52

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	4,556.48
Total Estimated Revenues to Fund Adopted Budget	0004	11,300.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

01 Beaverhead

0012 Polaris Elem

Submit ID: 0012-94992788

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	81.26

Budget Uses

Expenditure Budget	0002	81.26
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.04
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.04
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	81.22
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	81.26
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

01 Beaverhead

0012 Polaris Elem

Submit ID: 0012-94992788

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2026

24 Lake

0477 Polson Elem

Submit ID: 0477-16266884

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 1,141	N/A	55,647,726

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Deb Anderson

(Signature) (Date)

Chairperson, School Trustees: Chanel Lake

(Signature) (Date)

County Superintendent: Carolyn Hall

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

24 Lake

0477 Polson Elem

Submit ID: 0477-16266884

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	8,969,953.23	695,022.12	10%	7.75%	0.00	6,613,428.65	2,356,524.58	42.35
10 Transportation	1,117,197.00	125,000.00	20%	11.19%	84,850.02	257,810.00	774,536.98	13.92
11 Bus Depreciation Reserve	200,366.39	0.00	N/A	0.00%	100,366.39	0.00	100,000.00	1.80
13 Tuition	255,229.50		N/A		13,434.31	0.00	241,795.19	4.35
14 Retirement	1,688,474.00	263,537.73	20%	15.61%	0.00	1,688,474.00		
17 Adult Education	75,122.00	26,292.70	35%	35.00%	44,272.70	0.00	30,849.30	0.55
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	13,611.49	0.00	N/A	0.00%	6,929.34	6,682.15	0.00	0.00
29 Flexibility	23,594.32	0.00	N/A	0.00%	8,695.53	14,898.79	0.00	0.00
61 Building Reserve	245,927.58	100,000.00	N/A	40.66%	71,262.58	81,154.58	93,510.42	1.68
Total of All Funds	12,589,475.51	1,209,852.55			329,810.87	8,662,448.17	3,597,216.47	64.65

50 Debt Service Tax Jurisdiction								
24-0477	1,854,762.50	63,651.84	20-9-438	3.43%	0.00	0.00	1,854,762.50	33.33

Budget Report
FY 2026

24 Lake

0477 Polson Elem

Submit ID: 0477-16266884

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	POLSON K-6	878 *
M1	POLSON 7-8	263 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	3,600,475.44
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	673,222.68
D.	At Risk Student	(I-D)	59,516.52
E.	Indian Education For All	(I-E)	28,947.17
F.	American Indian Achievement Gap	(I-F)	100,596.00
G.	Data For Achievement	(I-G)	27,714.89
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	322,857.75
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	75,860.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	1,171
B.	BASE Budget Limit	(II-B)	7,512,746.16
C.	Maximum Budget Limit	(II-C)	9,343,782.36
D.	Over-BASE Levy As Submitted on Budget	(II-D)	1,184,151.20
E.	Adopted Budget	(II-E)	8,696,897.36

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	7,785,802.03
H.	Maximum Budget Limit	(II-H)	9,750,628.47
I.	Highest Budget Without a Vote	(II-I)	8,969,953.23
J.	Highest Budget	(II-J)	9,750,628.47
K.	Highest Voted Amount	(II-K)	780,675.24
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	8,969,953.23

Budget Report
FY 2026

24 Lake

0477 Polson Elem

Submit ID: 0477-16266884

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		695,022.12
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		695,022.12

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		8,969,953.23
1.	BASE Budget Limit	(V-A1)	7,785,802.03	
2.	Over-BASE Budget	(V-A2)	1,184,151.20	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		3,600,475.44
1.	Direct State Aid Paid By State	(V-B1)	3,600,475.44	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		673,222.68
D.	At Risk Student	(V-D)		59,516.52
E.	Indian Education For All	(V-E)		28,947.17
F.	American Indian Achievement Gap	(V-F)		100,596.00
G.	Data For Achievement	(V-G)		27,714.89
H.	Special Education Allowable Cost Payment	(V-H)		322,857.75
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		89,455.20
1.	Actual Non-Levy Revenue	(V-J1)	6,995.01	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	82,460.19	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		2,883,016.38
1.	State - Guaranteed Tax Base Aid	(V-L1)	1,710,643.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	1,172,373.38	
M.	**Subtotal of BASE Budget Revenue	(V-M)		7,785,802.03

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		1,184,151.20
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,184,151.20

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		21.07
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		21.28
	1. District Property Tax Levy Mills	(V-U1)	21.28	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		42.35

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

24 Lake

0477 Polson Elem

Submit ID: 0477-16266884

01 General Fund

Adopted Budget	0001	8,969,953.23

Budget Uses

Expenditure Budget	0002	8,969,953.23
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	3,600,475.44
Quality Educator	3111	673,222.68
At Risk Student	3112	59,516.52
Indian Education For All	3113	28,947.17
American Indian Achievement Gap	3114	100,596.00
State Special Education Allowable Cost Payment to Districts	3115	322,857.75
Data For Achievement	3116	27,714.89
State - Guaranteed Tax Base Aid	3120	1,710,643.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	859.50
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	6,135.51
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	82,460.19
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	1,172,373.38		
Over-BASE Levy	1110(c)	1,184,151.20		
District Tax Levy			1110	2,356,524.58
Total Estimated Revenues to Fund Adopted Budget			0004	8,969,953.23
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	1,117,197.00

Budget Uses

Expenditure Budget	0002	1,117,197.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	234,372.74
Contingency	0006	23,437.27
Over-Schedule	0011	859,386.99
Fund Balance for Budget	TFS48	209,850.02
Operating Reserve	0961	125,000.00
Unreserved Fund Balance Reappropriated	0970	84,850.02

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	64,452.50
State - On-Schedule Transportation Reimbursement	3210	193,357.50
District Tax Levy	1110	774,536.98
District Mills	999	13.92
Total Estimated Revenues to Fund Adopted Budget	0004	1,117,197.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	200,366.39

Budget Uses

Expenditure Budget	0002	100,000.00
Add To Fund Balance	0003	100,366.39
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	100,366.39
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	100,366.39
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	100,000.00
District Mills	999	1.80
Total Estimated Revenues to Fund Adopted Budget	0004	200,366.39

Budget Report
FY 2026

24 Lake

0477 Polson Elem

Submit ID: 0477-16266884

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2005 MCI J45 - BUS T-12	2025	32,999.00	0.00	6,599.80	6,599.80
2008 MCI MOTOR COACH - 8713	2024	38,750.00	5,000.00	7,750.00	0.00
2010 VAN HOOL -6942	2024	3,500.00	0.00	700.00	0.00
2024 THOMAS 341 TS- 4499	2024	62,966.50	5,000.00	12,593.30	0.00
2025 THOMAS C2- 5881	2024	75,024.50	0.00	15,004.90	15,004.90
2023 THOMAS HDX	2023	93,600.00	30,000.00	18,720.00	10,000.00
RADIOS	2023	19,969.25	0.00	3,993.85	0.00
2022 SAF-T-LINER C2	2022	75,559.80	10,000.00	15,111.96	0.00
2010 VAN HOOL - 0171	2021	15,000.00	11,250.00	3,000.00	0.00
2010 VAN HOOL - 6946	2021	15,000.00	11,250.00	3,000.00	0.00
2021 THOMAS - 2296	2021	74,376.67	38,156.50	14,875.33	14,875.33
2021 THOMAS - 9952	2021	67,608.00	33,141.20	13,521.60	10,007.64
2019 HONDA PILOT - 3933	2020	10,287.86	5,600.75	2,057.57	0.00
2019 THOMAS - 2887	2020	88,070.00	36,421.00	17,614.00	0.00
2008 BBIRD - 8605	2019	22,000.00	24,200.00	4,400.00	0.00
2019 THOMAS - 8540	2019	63,700.00	56,850.00	12,740.00	12,740.00
2020 THOMAS - 5346	2019	29,640.67	19,820.33	5,928.13	5,928.13
2013 CHEVY MINI 0175	2018	6,000.00	4,800.00	1,200.00	0.00
2019 INTERNATIONAL 0277	2018	59,933.00	45,959.80	11,986.60	10,000.00
2019 THOMAS 0930	2018	49,221.00	42,532.60	9,844.20	9,844.20
2019 THOMAS 0931	2018	49,221.00	42,532.60	9,844.20	0.00
IC #44	2017	58,368.65	55,858.07	11,673.73	0.00
IC #45	2017	58,368.65	58,358.07	11,673.73	0.00
IC #46	2017	55,368.65	47,158.07	11,073.73	0.00
FREIGHTLINER #42	2016	47,682.00	47,191.96	9,536.40	5,000.00
IC #43	2016	110,533.33	97,252.08	22,106.67	0.00
FREIGHTLINER #41	2014	56,868.00	76,362.00	11,373.60	0.00
3671/INTERNATIONAL	2013	84,027.45	100,987.06	16,805.49	0.00
Total					100,000.00

13 Tuition Fund

Adopted Budget	0001	255,229.50

Budget Uses

Expenditure Budget	0002	255,229.50
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	13,434.31
Unreserved Fund Balance Reappropriated	0970	13,434.31

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	241,795.19
District Mills	999	4.35
Total Estimated Revenues to Fund Adopted Budget	0004	255,229.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

24 Lake

0477 Polson Elem

Submit ID: 0477-16266884

14 Retirement Fund

Adopted Budget	0001	1,688,474.00

Budget Uses

Expenditure Budget	0002	1,688,474.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	263,537.73
Operating Reserve	0961	263,537.73
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	1,688,474.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,688,474.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

24 Lake

0477 Polson Elem

Submit ID: 0477-16266884

17 Adult Education Fund

Adopted Budget	0001	75,122.00

Budget Uses

Expenditure Budget	0002	30,849.30
Add To Fund Balance	0003	44,272.70
Fund Balance for Budget	TFS48	70,565.40
Operating Reserve	0961	26,292.70
Unreserved Fund Balance Reappropriated	0970	44,272.70

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	30,849.30
District Mills	999	0.55
Total Estimated Revenues to Fund Adopted Budget	0004	75,122.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	13,611.49

Budget Uses

Expenditure Budget	0002	6,682.15
Add To Fund Balance	0003	6,929.34
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	6,929.34
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,929.34
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	6,682.15
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	13,611.49
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

24 Lake

0477 Polson Elem

Submit ID: 0477-16266884

29 Flexibility Fund

Adopted Budget	0001	23,594.32

Budget Uses

Expenditure Budget	0002	14,898.79
Add To Fund Balance	0003	8,695.53
Fund Balance for Budget	TFS48	8,695.53
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	8,695.53

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	14,898.79
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	23,594.32
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

24 Lake

0477 Polson Elem

Submit ID: 0477-16266884

50 Debt Service Fund

24-0477

Taxable Value		55,647,726.00
Adopted Budget	0001	1,854,762.50

Budget Uses

Expenditure Budget	0002	1,854,762.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	63,651.84
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	63,651.84
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,854,762.50
Jurisdiction Mills	999	33.33
Total Estimated Revenues to Fund Adopted Budget	0004	1,854,762.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
Elementary Bond	07/27/2023	07/01/2043	13,595,000.00	12,260,000.00	450,000.00	635,500.00	500.00
Elementary Bond	06/20/2024	06/30/2044	9,470,000.00	8,900,000.00	300,000.00	468,262.50	500.00
Total Bond Requirements							1,854,762.50

Total Debt Service Requirements	0002	1,854,762.50

Budget Report
FY 2026

24 Lake

0477 Polson Elem

Submit ID: 0477-16266884

61 Building Reserve Fund

Adopted Budget		0001	245,927.58

Budget Uses

Expenditure Budget		0002	245,927.58
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	171,262.58
Operating Reserve		0961	100,000.00
Unreserved Fund Balance Reappropriated		0970	71,262.58
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	81,154.58
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	93,510.42	
District Tax Levy		1110	93,510.42
District Mills		999	1.68
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.68
Total Estimated Revenues to Fund Adopted Budget		0004	245,927.58

Budget Report
FY 2026

24 Lake

0478 Polson H S

Submit ID: 0478-25919094

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	541	71,669,631

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Deb Anderson

(Signature) (Date)

Chairperson, School Trustees: Chanel Lake

(Signature) (Date)

County Superintendent: Carolyn Hall

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

24 Lake

0478 Polson H S

Submit ID: 0478-25919094

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	5,002,818.89	113,406.07	10%	2.27%	0.00	3,570,936.67	1,431,882.22	19.98
10 Transportation	692,582.00	138,516.40	20%	20.00%	149,422.48	157,661.35	385,498.17	5.38
11 Bus Depreciation Reserve	122,193.39	0.00	N/A	0.00%	22,193.39	0.00	100,000.00	1.40
13 Tuition	100,195.81		N/A		20,763.15	0.00	79,432.66	1.11
14 Retirement	1,070,144.00	214,028.80	20%	20.00%	73,635.71	996,508.29		
17 Adult Education	140,000.00	49,000.00	35%	35.00%	77,147.92	0.00	62,852.08	0.88
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	7,738.54	0.00	N/A	0.00%	3,921.74	3,816.80	0.00	0.00
29 Flexibility	85,841.71	0.00	N/A	0.00%	35,859.53	49,982.18	0.00	0.00
61 Building Reserve	468,370.12	0.00	N/A	0.00%	364,660.19	52,314.22	51,395.71	0.72
Total of All Funds	7,689,884.46	514,951.27			747,604.11	4,831,219.51	2,111,060.84	29.47

50 Debt Service Tax Jurisdiction								
0478	1,321,950.00	12,069.08	20-9-438	0.91%	0.00	0.00	1,321,950.00	18.45

Budget Report
FY 2026

24 Lake

0478 Polson H S

Submit ID: 0478-25919094

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 POLSON HS 9-12 541 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	2,141,515.76
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	351,970.32
D.	At Risk Student	(I-D)	20,433.12
E.	Indian Education For All	(I-E)	13,725.17
F.	American Indian Achievement Gap	(I-F)	46,812.00
G.	Data For Achievement	(I-G)	13,140.89
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	120,305.23
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	67,442.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	554
B.	BASE Budget Limit	(II-B)	4,251,924.40
C.	Maximum Budget Limit	(II-C)	5,283,674.25
D.	Over-BASE Levy As Submitted on Budget	(II-D)	555,619.67
E.	Adopted Budget	(II-E)	4,807,544.07

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	4,447,199.22
H.	Maximum Budget Limit	(II-H)	5,569,030.13
I.	Highest Budget Without a Vote	(II-I)	5,002,818.89
J.	Highest Budget	(II-J)	5,569,030.13
K.	Highest Voted Amount	(II-K)	566,211.24
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	5,002,818.89

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		113,406.07
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		113,406.07

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		5,002,818.89
1.	BASE Budget Limit	(V-A1)	4,447,199.22	
2.	Over-BASE Budget	(V-A2)	555,619.67	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		2,141,515.76
1.	Direct State Aid Paid By State	(V-B1)	2,141,515.76	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		351,970.32
D.	At Risk Student	(V-D)		20,433.12
E.	Indian Education For All	(V-E)		13,725.17
F.	American Indian Achievement Gap	(V-F)		46,812.00
G.	Data For Achievement	(V-G)		13,140.89
H.	Special Education Allowable Cost Payment	(V-H)		120,305.23
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		20,009.18
1.	Actual Non-Levy Revenue	(V-J1)	863.48	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	19,145.70	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,719,287.55
1.	State - Guaranteed Tax Base Aid	(V-L1)	843,025.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	876,262.55	
M.	**Subtotal of BASE Budget Revenue	(V-M)		4,447,199.22

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		555,619.67
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		555,619.67

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		12.23
U.	Over-BASE Mills	(V-U)		7.75
	1. District Property Tax Levy Mills	(V-U1)	7.75	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		19.98

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
24 Lake

0478 Polson H S

Submit ID: 0478-25919094

01 General Fund

Adopted Budget	0001	5,002,818.89

Budget Uses

Expenditure Budget	0002	5,002,818.89
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	2,141,515.76
Quality Educator	3111	351,970.32
At Risk Student	3112	20,433.12
Indian Education For All	3113	13,725.17
American Indian Achievement Gap	3114	46,812.00
State Special Education Allowable Cost Payment to Districts	3115	120,305.23
Data For Achievement	3116	13,140.89
State - Guaranteed Tax Base Aid	3120	843,025.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	863.48
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	19,145.70
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	876,262.55		
Over-BASE Levy	1110(c)	555,619.67		
District Tax Levy			1110	1,431,882.22
Total Estimated Revenues to Fund Adopted Budget			0004	5,002,818.89
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	692,582.00

Budget Uses

Expenditure Budget	0002	543,159.52
Add To Fund Balance	0003	149,422.48

Transportation Schedule Data

On-Schedule	0005	143,328.50
Contingency	0006	14,332.85
Over-Schedule	0011	534,920.65
Fund Balance for Budget	TFS48	287,938.88
Operating Reserve	0961	138,516.40
Unreserved Fund Balance Reappropriated	0970	149,422.48

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	39,415.33
State - On-Schedule Transportation Reimbursement	3210	118,246.02
District Tax Levy	1110	385,498.17
District Mills	999	5.38
Total Estimated Revenues to Fund Adopted Budget	0004	692,582.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

24 Lake

0478 Polson H S

Submit ID: 0478-25919094

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	122,193.39

Budget Uses

Expenditure Budget	0002	100,000.00
Add To Fund Balance	0003	22,193.39
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	22,193.39
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	22,193.39
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	100,000.00
District Mills	999	1.40
Total Estimated Revenues to Fund Adopted Budget	0004	122,193.39

Budget Report
FY 2026

24 Lake

0478 Polson H S

Submit ID: 0478-25919094

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2005 MCI J45 - BUS T12	2025	47,000.00	0.00	9,400.00	4,265.66
2008 MCI MOTOR COACH - 8713	2024	38,750.00	5,000.00	7,750.00	7,750.00
2010 VAN HOOL - 6942	2024	3,500.00	700.00	700.00	700.00
2024 THOMAS 341 TS-4499	2024	62,966.50	5,000.00	12,593.30	10,000.00
2025 THOMAS C2- 5881	2024	75,024.50	0.00	15,004.90	0.00
2023 THOMAS HDX	2023	62,400.00	14,544.11	12,480.00	5,000.00
2022 SAF=T-LINER C2	2022	50,373.20	5,000.00	10,074.64	0.00
2010 VAN HOOL - 0171	2021	45,000.00	21,750.00	9,000.00	9,000.00
2010 VAN HOOL - 6946	2021	45,000.00	24,250.00	9,000.00	9,000.00
2021 THOMAS - 9952	2021	33,804.00	20,070.60	6,760.80	6,760.80
2022 THOMAS - 2296	2021	37,188.33	15,578.25	7,437.67	7,437.67
BUS CAMERA SYSTEM - SEON	2021	994.75	348.17	198.95	0.00
2019 HONDA PILOT - 3933	2020	20,575.71	10,172.72	4,115.14	0.00
2019 THOMAS - 2887	2020	44,035.00	26,710.50	8,807.00	0.00
2008 BBIRD - 8605	2019	12,500.00	13,750.00	2,500.00	0.00
2019 THOMAS SP NEEDS - 8540	2019	31,850.00	25,925.00	6,370.00	6,370.00
2020 THOMAS - 5346	2019	66,709.33	50,854.67	13,341.87	13,341.87
2013 CHEVY MINI 0175	2018	4,000.00	4,200.00	800.00	0.00
2019 INTERNATIONAL 0277	2018	29,967.00	29,980.20	5,993.40	5,993.40
2019 THOMAS 0930	2018	49,221.00	47,032.60	9,844.20	0.00
2019 THOMAS 0931	2018	49,221.00	42,032.60	9,844.20	9,844.20
IC #44	2017	37,152.43	36,006.73	7,430.49	0.00
IC #45	2017	37,152.43	36,006.73	7,430.49	0.00
IC #46	2017	38,902.98	32,232.10	7,780.60	0.00
FREIGHTLINER #42	2016	47,682.00	52,191.96	9,536.40	4,536.40
IC #43	2016	55,266.67	53,108.00	11,053.33	0.00
NEW 7039	2014	37,912.00	36,000.08	7,582.40	0.00
3671/INTERNATIONAL	2013	84,027.45	86,955.90	16,805.49	0.00
INTERNATIONAL/0713	2011	28,973.60	29,739.74	5,794.72	0.00
INTERNATIONAL (MT CLEAN DIESEL)/8228	2010	31,135.42	37,660.08	6,227.08	0.00
3407	2009	38,980.88	58,471.32	N/A	NA
INTERNATIONAL 48 PASSENGER/6068	2009	83,207.68	118,694.07	16,641.54	0.00
2008 INTERNATIONAL - 5194	2008	34,574.80	51,862.20	N/A	NA
5983	2005	19,184.06	28,776.09	N/A	NA
Total					100,000.00

Budget Report
FY 2026

24 Lake

0478 Polson H S

Submit ID: 0478-25919094

13 Tuition Fund

Adopted Budget	0001	100,195.81

Budget Uses

Expenditure Budget	0002	100,195.81
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	20,763.15
Unreserved Fund Balance Reappropriated	0970	20,763.15

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	79,432.66
District Mills	999	1.11
Total Estimated Revenues to Fund Adopted Budget	0004	100,195.81
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

24 Lake

0478 Polson H S

Submit ID: 0478-25919094

14 Retirement Fund

Adopted Budget	0001	1,070,144.00

Budget Uses

Expenditure Budget	0002	996,508.29
Add To Fund Balance	0003	73,635.71
Fund Balance for Budget	TFS48	287,664.51
Operating Reserve	0961	214,028.80
Unreserved Fund Balance Reappropriated	0970	73,635.71

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	996,508.29
Total Estimated Revenues to Fund Adopted Budget	0004	1,070,144.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

24 Lake

0478 Polson H S

Submit ID: 0478-25919094

17 Adult Education Fund

Adopted Budget	0001	140,000.00

Budget Uses

Expenditure Budget	0002	140,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	126,147.92
Operating Reserve	0961	49,000.00
Unreserved Fund Balance Reappropriated	0970	77,147.92

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	62,852.08
District Mills	999	0.88
Total Estimated Revenues to Fund Adopted Budget	0004	140,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	7,738.54

Budget Uses

Expenditure Budget	0002	7,738.54
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,921.74
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,921.74
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	3,816.80
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,738.54
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	85,841.71

Budget Uses

Expenditure Budget	0002	85,841.71
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	35,859.53
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	35,859.53

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	49,982.18
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	85,841.71
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

24 Lake

0478 Polson H S

Submit ID: 0478-25919094

50 Debt Service Fund

0478

Taxable Value		71,669,631.00
Adopted Budget	0001	1,321,950.00

Budget Uses

Expenditure Budget	0002	1,321,950.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	12,069.08
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	12,069.08
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,321,950.00
Jurisdiction Mills	999	18.45
Total Estimated Revenues to Fund Adopted Budget	0004	1,321,950.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
High School Bond	07/27/2023	06/30/2043	9,000,000.00	8,110,000.00	300,000.00	420,500.00	500.00
High School Bond	06/20/2024	06/30/2044	7,395,000.00	6,945,000.00	235,000.00	365,450.00	500.00
Total Bond Requirements							1,321,950.00

Total Debt Service Requirements	0002	1,321,950.00

Budget Report
FY 2026

24 Lake

0478 Polson H S

Submit ID: 0478-25919094

61 Building Reserve Fund

Adopted Budget		0001	468,370.12

Budget Uses

Expenditure Budget		0002	103,709.93
Add To Fund Balance		0003	364,660.19
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	364,660.19
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	364,660.19
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	52,314.22
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	51,395.71	
District Tax Levy		1110	51,395.71
District Mills		999	0.72
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.72
Total Estimated Revenues to Fund Adopted Budget		0004	468,370.12

Budget Report
FY 2026

43 Roosevelt

0775 Poplar Elem

Submit ID: 0775-93714666

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 602	N/A	5,049,296

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Judy Linthicum

(Signature) (Date)

Chairperson, School Trustees: Lori Smoker

(Signature) (Date)

County Superintendent: Erika Fyfe

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

43 Roosevelt

0775 Poplar Elem

Submit ID: 0775-93714666

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	5,021,898.22	411,339.40	10%	8.19%	0.00	4,894,475.33	127,422.89	25.19
10 Transportation	480,700.00	96,140.00	20%	20.00%	108,683.17	62,700.00	309,316.83	61.26
11 Bus Depreciation Reserve	1,223,810.76	0.00	N/A	0.00%	1,186,132.76	0.00	37,678.00	7.46
13 Tuition	4,436.03		N/A		126.21	0.00	4,309.82	0.85
14 Retirement	1,400,000.00	280,000.00	20%	20.00%	178,257.66	1,221,742.34		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	20,698.14	0.00	N/A	0.00%	16,388.10	4,310.04	0.00	0.00
29 Flexibility	621,622.94	0.00	N/A	0.00%	621,622.94	0.00	0.00	0.00
61 Building Reserve	660,885.12	0.00	N/A	0.00%	549,240.12	75,145.00	36,500.00	7.23
Total of All Funds	9,434,051.21	787,479.40			2,660,450.96	6,258,372.71	515,227.54	101.99

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

43 Roosevelt

0775 Poplar Elem

Submit ID: 0775-93714666

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	POPLAR K-6	471 *
M1	POPLAR 7-8	131 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,935,171.40
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	572,746.20
D.	At Risk Student	(I-D)	70,465.73
E.	Indian Education For All	(I-E)	15,272.74
F.	American Indian Achievement Gap	(I-F)	132,468.00
G.	Data For Achievement	(I-G)	14,622.58
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	537,806.41
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	64,050.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	623
B.	BASE Budget Limit	(II-B)	4,406,015.08
C.	Maximum Budget Limit	(II-C)	5,449,943.49
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	4,406,015.08

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	5,021,898.22
H.	Maximum Budget Limit	(II-H)	6,210,430.57
I.	Highest Budget Without a Vote	(II-I)	5,021,898.22
J.	Highest Budget	(II-J)	6,210,430.57
K.	Highest Voted Amount	(II-K)	1,188,532.35
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	5,021,898.22

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		411,339.40
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		411,339.40

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		5,021,898.22
1.	BASE Budget Limit	(V-A1)	5,021,898.22	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,935,171.40
1.	Direct State Aid Paid By State	(V-B1)	1,935,171.40	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		572,746.20
D.	At Risk Student	(V-D)		70,465.73
E.	Indian Education For All	(V-E)		15,272.74
F.	American Indian Achievement Gap	(V-F)		132,468.00
G.	Data For Achievement	(V-G)		14,622.58
H.	Special Education Allowable Cost Payment	(V-H)		537,806.41
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,502.77
1.	Actual Non-Levy Revenue	(V-J1)	2,502.77	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,740,842.39
1.	State - Guaranteed Tax Base Aid	(V-L1)	1,613,419.50	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	127,422.89	
M.	**Subtotal of BASE Budget Revenue	(V-M)		5,021,898.22

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		25.19
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
	1. District Property Tax Levy Mills	(V-U1)	0.00	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		25.19

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

43 Roosevelt

0775 Poplar Elem

Submit ID: 0775-93714666

01 General Fund

Adopted Budget	0001	5,021,898.22

Budget Uses

Expenditure Budget	0002	5,021,898.22
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,935,171.40
Quality Educator	3111	572,746.20
At Risk Student	3112	70,465.73
Indian Education For All	3113	15,272.74
American Indian Achievement Gap	3114	132,468.00
State Special Education Allowable Cost Payment to Districts	3115	537,806.41
Data For Achievement	3116	14,622.58
State - Guaranteed Tax Base Aid	3120	1,613,419.50

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	71.35
Interest Earnings	1510	2,431.42
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	127,422.89		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	127,422.89
Total Estimated Revenues to Fund Adopted Budget			0004	5,021,898.22
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	480,700.00

Budget Uses

Expenditure Budget	0002	480,700.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	57,000.00
Contingency	0006	5,700.00
Over-Schedule	0011	418,000.00
Fund Balance for Budget	TFS48	204,823.17
Operating Reserve	0961	96,140.00
Unreserved Fund Balance Reappropriated	0970	108,683.17

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	15,675.00
State - On-Schedule Transportation Reimbursement	3210	47,025.00
District Tax Levy	1110	309,316.83
District Mills	999	61.26
Total Estimated Revenues to Fund Adopted Budget	0004	480,700.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	1,223,810.76

Budget Uses

Expenditure Budget	0002	1,223,810.76
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,186,132.76
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,186,132.76
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	37,678.00
District Mills	999	7.46
Total Estimated Revenues to Fund Adopted Budget	0004	1,223,810.76

Budget Report
FY 2026

43 Roosevelt

0775 Poplar Elem

Submit ID: 0775-93714666

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 INTERNATIONAL 12615	2022	96,695.00	68,017.00	19,339.00	19,339.00
2019 INTERNATIONAL	2018	91,695.00	65,017.00	18,339.00	18,339.00
'17 International	2016	87,200.00	130,800.00	N/A	NA
2012 BLUE BIRD	2016	84,000.00	126,000.00	N/A	NA
2015 Bluebird	2015	86,000.00	129,000.00	N/A	NA
2016 ICRP	2015	65,950.00	98,925.00	N/A	NA
2011 Blue Bird Bus	2011	79,900.00	119,850.00	N/A	NA
2006 Blue Bird 234762	2006	48,500.00	72,750.00	N/A	NA
2004 INTERNATIONAL BUS 965408	2004	54,953.00	82,429.50	N/A	NA
2004 INTERNATIONALBUS 969673	2004	51,600.00	77,400.00	N/A	NA
2002 CHEVY BLUE BIRD # 17 505822	2002	60,694.00	91,041.00	N/A	NA
2002 CHEVY BLUE BIRD #16 511314	2002	55,116.00	82,674.00	N/A	NA
2 WAY RADIO	2000	2,194.80	3,292.20	N/A	NA
CHEV SN05921 #15	2000	50,853.00	76,279.50	N/A	NA
1999 MCI SN51318 #10	1999	360,515.00	540,772.50	N/A	NA
2-WAY RADIOS	1995	2,107.00	3,160.50	N/A	NA
2-WAY RADIOS	1990	3,688.00	5,532.00	N/A	NA
Total					37,678.00

13 Tuition Fund

Adopted Budget	0001	4,436.03

Budget Uses

Expenditure Budget	0002	4,436.03
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	126.21
Unreserved Fund Balance Reappropriated	0970	126.21

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	4,309.82
District Mills	999	0.85
Total Estimated Revenues to Fund Adopted Budget	0004	4,436.03
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	1,400,000.00

Budget Uses

Expenditure Budget	0002	1,400,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	458,257.66
Operating Reserve	0961	280,000.00
Unreserved Fund Balance Reappropriated	0970	178,257.66

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	1,221,742.34
Total Estimated Revenues to Fund Adopted Budget	0004	1,400,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	20,698.14

Budget Uses

Expenditure Budget	0002	20,698.14
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	16,388.10
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	16,388.10
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	4,310.04
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	20,698.14
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	621,622.94

Budget Uses

Expenditure Budget	0002	621,622.94
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	621,622.94
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	621,622.94

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	621,622.94
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

43 Roosevelt

0775 Poplar Elem

Submit ID: 0775-93714666

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

43 Roosevelt

0775 Poplar Elem

Submit ID: 0775-93714666

61 Building Reserve Fund

Adopted Budget		0001	660,885.12

Budget Uses

Expenditure Budget		0002	660,885.12
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	549,240.12
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	549,240.12
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	75,145.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	36,500.00	
District Tax Levy		1110	36,500.00
District Mills		999	7.23
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	7.23
Total Estimated Revenues to Fund Adopted Budget		0004	660,885.12

Budget Report
FY 2026

43 Roosevelt

0776 Poplar H S

Submit ID: 0776-66347029

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	276	5,049,296

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Judy Linthicum

(Signature) (Date)

Chairperson, School Trustees: Lori Smoker

(Signature) (Date)

County Superintendent: Erika Fyfe

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

43 Roosevelt

0776 Poplar H S

Submit ID: 0776-66347029

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,536,300.14	187,519.46	10%	7.39%	0.00	2,468,726.80	67,573.34	13.44
10 Transportation	195,200.00	39,040.00	20%	20.00%	130,040.46	35,200.00	29,959.54	5.93
11 Bus Depreciation Reserve	690,278.22	0.00	N/A	0.00%	648,137.52	0.00	42,140.70	8.35
13 Tuition	41,183.26		N/A		25,841.26	0.00	15,342.00	3.04
14 Retirement	750,000.00	150,000.00	20%	20.00%	306,828.02	443,171.98		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	9,994.66	0.00	N/A	0.00%	7,817.88	2,176.78	0.00	0.00
29 Flexibility	391,821.54	0.00	N/A	0.00%	391,821.54	0.00	0.00	0.00
61 Building Reserve	350,259.53	0.00	N/A	0.00%	291,641.78	44,617.75	14,000.00	2.77
Total of All Funds	4,965,037.35	376,559.46			1,802,128.46	2,993,893.31	169,015.58	33.53

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

43 Roosevelt

0776 Poplar H S

Submit ID: 0776-66347029

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 POPLAR HS 9-12 276 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,180,490.35
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	176,287.80
D.	At Risk Student	(I-D)	28,119.50
E.	Indian Education For All	(I-E)	7,002.12
F.	American Indian Achievement Gap	(I-F)	67,230.00
G.	Data For Achievement	(I-G)	6,704.04
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	98,730.20
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	67,040.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	275
B.	BASE Budget Limit	(II-B)	2,444,374.97
C.	Maximum Budget Limit	(II-C)	3,043,755.85
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	2,444,374.97

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,536,300.14
H.	Maximum Budget Limit	(II-H)	3,123,721.86
I.	Highest Budget Without a Vote	(II-I)	2,536,300.14
J.	Highest Budget	(II-J)	3,123,721.86
K.	Highest Voted Amount	(II-K)	587,421.72
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,536,300.14

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		187,519.46
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		187,519.46

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,536,300.14
1.	BASE Budget Limit	(V-A1)	2,536,300.14	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,180,490.35
1.	Direct State Aid Paid By State	(V-B1)	1,180,490.35	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		176,287.80
D.	At Risk Student	(V-D)		28,119.50
E.	Indian Education For All	(V-E)		7,002.12
F.	American Indian Achievement Gap	(V-F)		67,230.00
G.	Data For Achievement	(V-G)		6,704.04
H.	Special Education Allowable Cost Payment	(V-H)		98,730.20
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,145.19
1.	Actual Non-Levy Revenue	(V-J1)	3,145.19	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		968,590.94
1.	State - Guaranteed Tax Base Aid	(V-L1)	901,017.60	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	67,573.34	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,536,300.14

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		13.44
U.	Over-BASE Mills	(V-U)		0.00
	1. District Property Tax Levy Mills	(V-U1)	0.00	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		13.44

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

43 Roosevelt

0776 Poplar H S

Submit ID: 0776-66347029

01 General Fund

Adopted Budget	0001	2,536,300.14

Budget Uses

Expenditure Budget	0002	2,536,300.14
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,180,490.35
Quality Educator	3111	176,287.80
At Risk Student	3112	28,119.50
Indian Education For All	3113	7,002.12
American Indian Achievement Gap	3114	67,230.00
State Special Education Allowable Cost Payment to Districts	3115	98,730.20
Data For Achievement	3116	6,704.04
State - Guaranteed Tax Base Aid	3120	901,017.60

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	45.65
Interest Earnings	1510	3,099.54
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	67,573.34		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	67,573.34
Total Estimated Revenues to Fund Adopted Budget			0004	2,536,300.14
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	195,200.00

Budget Uses

Expenditure Budget	0002	195,200.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	32,000.00
Contingency	0006	3,200.00
Over-Schedule	0011	160,000.00
Fund Balance for Budget	TFS48	169,080.46
Operating Reserve	0961	39,040.00
Unreserved Fund Balance Reappropriated	0970	130,040.46

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	8,800.00
State - On-Schedule Transportation Reimbursement	3210	26,400.00
District Tax Levy	1110	29,959.54
District Mills	999	5.93
Total Estimated Revenues to Fund Adopted Budget	0004	195,200.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	690,278.22

Budget Uses

Expenditure Budget	0002	690,278.22
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	648,137.52
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	648,137.52
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	42,140.70
District Mills	999	8.35
Total Estimated Revenues to Fund Adopted Budget	0004	690,278.22

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Blue Bird Bus	2023	105,350.00	31,605.00	21,070.00	21,070.00
BUS BLUE BIRD	2023	105,350.00	31,605.00	21,070.00	21,070.00
2018 All American	2017	191,989.00	287,982.80	38,397.80	0.70
2008 MCI	2008	405,602.00	608,403.00	N/A	NA
Total					42,140.70

13 Tuition Fund

Adopted Budget	0001	41,183.26

Budget Uses

Expenditure Budget	0002	41,183.26
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	25,841.26
Unreserved Fund Balance Reappropriated	0970	25,841.26

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	15,342.00
District Mills	999	3.04
Total Estimated Revenues to Fund Adopted Budget	0004	41,183.26
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	750,000.00

Budget Uses

Expenditure Budget	0002	750,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	456,828.02
Operating Reserve	0961	150,000.00
Unreserved Fund Balance Reappropriated	0970	306,828.02

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	443,171.98
Total Estimated Revenues to Fund Adopted Budget	0004	750,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	9,994.66

Budget Uses

Expenditure Budget	0002	9,994.66
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	7,817.88
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,817.88
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,176.78
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	9,994.66
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

43 Roosevelt

0776 Poplar H S

Submit ID: 0776-66347029

29 Flexibility Fund

Adopted Budget	0001	391,821.54

Budget Uses

Expenditure Budget	0002	391,821.54
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	391,821.54
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	391,821.54

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	391,821.54
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

43 Roosevelt

0776 Poplar H S

Submit ID: 0776-66347029

61 Building Reserve Fund

Adopted Budget		0001	350,259.53

Budget Uses

Expenditure Budget		0002	350,259.53
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	291,641.78
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	291,641.78
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	44,617.75
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	14,000.00	
District Tax Levy		1110	14,000.00
District Mills		999	2.77
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.77
Total Estimated Revenues to Fund Adopted Budget		0004	350,259.53

Budget Report
FY 2026

32 Missoula

0589 Potomac Elem

Submit ID: 0589-76057365

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 96	N/A	2,598,958

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Tina Vezina

(Signature) (Date)

Chairperson, School Trustees: Wes Mitchell

(Signature) (Date)

County Superintendent: Erin Lipkind

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

32 Missoula

0589 Potomac Elem

Submit ID: 0589-76057365

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	922,610.46	90,648.65	10%	9.83%	16,123.96	789,324.16	117,162.34	45.08
10 Transportation	183,872.52	36,774.50	20%	20.00%	6,319.31	56,870.03	120,683.18	46.44
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	68,973.99		N/A		19,162.76	0.00	49,811.23	19.17
14 Retirement	148,199.62	1,537.98	20%	1.04%	0.00	148,199.62		
17 Adult Education	1,354.71	0.00	35%	0.00%	1,354.71	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	7,057.69	0.00	N/A	0.00%	6,330.62	727.07	0.00	0.00
29 Flexibility	18,302.51	0.00	N/A	0.00%	121.16	18,181.35	0.00	0.00
61 Building Reserve	229,175.01	0.00	N/A	0.00%	178,020.01	39,574.31	11,580.69	4.46
Total of All Funds	1,579,546.51	128,961.13			227,432.53	1,052,876.54	299,237.44	115.15

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

32 Missoula

0589 Potomac Elem

Submit ID: 0589-76057365

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	POTOMAC K-6	79 *
M1	POTOMAC 7-8	17 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	373,730.80
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	75,660.00
D.	At Risk Student	(I-D)	4,138.73
E.	Indian Education For All	(I-E)	2,435.52
F.	American Indian Achievement Gap	(I-F)	1,743.00
G.	Data For Achievement	(I-G)	2,331.84
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	64,260.40
I.	State Special Education Related-Services Payment To Coop	(I-I)	5,016.76
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	9,608.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	97
B.	BASE Budget Limit	(II-B)	773,002.43
C.	Maximum Budget Limit	(II-C)	969,599.03
D.	Over-BASE Levy As Submitted on Budget	(II-D)	59,336.71
E.	Adopted Budget	(II-E)	832,339.14

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	847,149.79
H.	Maximum Budget Limit	(II-H)	1,075,468.22
I.	Highest Budget Without a Vote	(II-I)	922,610.46
J.	Highest Budget	(II-J)	1,075,468.22
K.	Highest Voted Amount	(II-K)	152,857.76
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	922,610.46

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		90,648.65
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		16,123.96
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	16,123.96	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		106,772.61

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		922,610.46
1.	BASE Budget Limit	(V-A1)	847,149.79	
2.	Over-BASE Budget	(V-A2)	75,460.67	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		373,730.80
1.	Direct State Aid Paid By State	(V-B1)	373,730.80	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		75,660.00
D.	At Risk Student	(V-D)		4,138.73
E.	Indian Education For All	(V-E)		2,435.52
F.	American Indian Achievement Gap	(V-F)		1,743.00
G.	Data For Achievement	(V-G)		2,331.84
H.	Special Education Allowable Cost Payment	(V-H)		64,260.40
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		16,464.91
1.	Actual Non-Levy Revenue	(V-J1)	7,069.94	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	9,394.97	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		306,384.59
1.	State - Guaranteed Tax Base Aid	(V-L1)	248,558.96	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	57,825.63	
M.	**Subtotal of BASE Budget Revenue	(V-M)		847,149.79

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		16,123.96
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	16,123.96	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		59,336.71
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		75,460.67

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		22.25
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		22.83
	1. District Property Tax Levy Mills	(V-U1)	22.83	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		45.08

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
32 Missoula

0589 Potomac Elem

Submit ID: 0589-76057365

01 General Fund

Adopted Budget	0001	922,610.46

Budget Uses

Expenditure Budget	0002	922,610.46
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	16,123.96
Direct State Aid	3110	373,730.80
Quality Educator	3111	75,660.00
At Risk Student	3112	4,138.73
Indian Education For All	3113	2,435.52
American Indian Achievement Gap	3114	1,743.00
State Special Education Allowable Cost Payment to Districts	3115	64,260.40
Data For Achievement	3116	2,331.84
State - Guaranteed Tax Base Aid	3120	248,558.96

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	7,069.94
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	9,394.97
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	57,825.63		
Over-BASE Levy	1110(c)	59,336.71		
District Tax Levy			1110	117,162.34
Total Estimated Revenues to Fund Adopted Budget			0004	922,610.46
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	183,872.52

Budget Uses

Expenditure Budget	0002	183,872.52
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	51,700.02
Contingency	0006	5,170.00
Over-Schedule	0011	127,002.50
Fund Balance for Budget	TFS48	43,093.81
Operating Reserve	0961	36,774.50
Unreserved Fund Balance Reappropriated	0970	6,319.31

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	14,217.50
State - On-Schedule Transportation Reimbursement	3210	42,652.53
District Tax Levy	1110	120,683.18
District Mills	999	46.44
Total Estimated Revenues to Fund Adopted Budget	0004	183,872.52
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	68,973.99

Budget Uses

Expenditure Budget	0002	68,973.99
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	19,162.76
Unreserved Fund Balance Reappropriated	0970	19,162.76

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	49,811.23
District Mills	999	19.17
Total Estimated Revenues to Fund Adopted Budget	0004	68,973.99
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	148,199.62

Budget Uses

Expenditure Budget	0002	148,199.62
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,537.98
Operating Reserve	0961	1,537.98
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	148,199.62
Total Estimated Revenues to Fund Adopted Budget	0004	148,199.62
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	1,354.71

Budget Uses

Expenditure Budget	0002	1,354.71
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,354.71
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,354.71

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,354.71
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	7,057.69

Budget Uses

Expenditure Budget	0002	7,057.69
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	6,330.62
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,330.62
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	727.07
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,057.69
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	18,302.51

Budget Uses

Expenditure Budget	0002	18,302.51
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	121.16
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	121.16

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	16,528.50
State - Advanced Opportunity Aid	3770	1,652.85
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	18,302.51
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

32 Missoula

0589 Potomac Elem

Submit ID: 0589-76057365

61 Building Reserve Fund

Adopted Budget		0001	229,175.01

Budget Uses

Expenditure Budget		0002	229,175.01
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	178,020.01
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	178,020.01
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	39,574.31
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	11,580.69	
District Tax Levy		1110	11,580.69
District Mills		999	4.46
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	4.46
Total Estimated Revenues to Fund Adopted Budget		0004	229,175.01

Budget Report
FY 2026

38 Powder River

Submit ID: 0706-04912662

0706 Powder River Co Dist H S

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	73	10,393,126

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 38 Powder River	N/A	71	10,303,882
Non-located - 06 Carter	N/A	2	89,244

The final budget is approved as set forth in this document.

Certification

District Clerk: Julie Stoddard-Terrill

(Signature) (Date)

Chairperson, School Trustees: ROB JONES

(Signature) (Date)

County Superintendent: Molly Lloyd

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

38 Powder River

Submit ID: 0706-04912662

0706 Powder River Co Dist H S

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,260,451.55	126,995.13	10%	10.08%	5,380.07	669,832.77	585,238.71	56.30
10 Transportation	400,000.00	80,000.00	20%	20.00%	67,231.13	332,768.87	0.00	0.00
11 Bus Depreciation Reserve	451,755.26	0.00	N/A	0.00%	451,755.26	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	153,000.00	30,600.00	20%	20.00%	21,831.31	131,168.69		
17 Adult Education	8,200.00	0.00	35%	0.00%	8,480.48	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	115,281.72	0.00	N/A	0.00%	114,557.59	724.13	0.00	0.00
29 Flexibility	127,178.27	0.00	N/A	0.00%	127,178.27	0.00	0.00	0.00
61 Building Reserve	1,014,366.48	0.00	N/A	0.00%	1,014,366.48	0.00	0.00	0.00
Total of All Funds	3,530,233.28	237,595.13			1,810,780.59	1,134,494.46	585,238.71	56.30

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

38 Powder River

Submit ID: 0706-04912662

0706 Powder River Co Dist H S

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 POWDER RIVER CO HS 9-12 73

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	433,691.92
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	42,237.20
D.	At Risk Student	(I-D)	2,620.95
E.	Indian Education For All	(I-E)	1,852.01
F.	American Indian Achievement Gap	(I-F)	747.00
G.	Data For Achievement	(I-G)	1,773.17
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	11,942.80
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,980.69
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	16,162.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	75
B.	BASE Budget Limit	(II-B)	863,948.79
C.	Maximum Budget Limit	(II-C)	1,079,774.41
D.	Over-BASE Levy As Submitted on Budget	(II-D)	416,726.62
E.	Adopted Budget	(II-E)	1,302,448.01

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	843,724.93
H.	Maximum Budget Limit	(II-H)	1,047,324.62
I.	Highest Budget Without a Vote	(II-I)	1,260,451.55
J.	Highest Budget	(II-J)	1,312,632.54
K.	Highest Voted Amount	(II-K)	52,180.99
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,260,451.55

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		126,045.16
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		949.97
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	949.97	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		5,380.07
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	5,380.07	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		132,375.20

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,260,451.55
	1. BASE Budget Limit	(V-A1)	843,724.93	
	2. Over-BASE Budget	(V-A2)	416,726.62	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		433,691.92
	1. Direct State Aid Paid By State	(V-B1)	433,691.92	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		42,237.20
D.	At Risk Student	(V-D)		2,620.95
E.	Indian Education For All	(V-E)		1,852.01
F.	American Indian Achievement Gap	(V-F)		747.00
G.	Data For Achievement	(V-G)		1,773.17
H.	Special Education Allowable Cost Payment	(V-H)		11,942.80
I.	Remaining Fund Balance Available	(V-I)		5,380.07
J.	Non-Levy Revenue and Funding Sources	(V-J)		8,499.12
	1. Actual Non-Levy Revenue	(V-J1)	8,499.12	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		334,980.69
	1. State - Guaranteed Tax Base Aid	(V-L1)	166,468.60	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	168,512.09	
M.	**Subtotal of BASE Budget Revenue	(V-M)		843,724.93

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		416,726.62
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		416,726.62

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		16.20
U.	Over-BASE Mills	(V-U)		40.10
	1. District Property Tax Levy Mills	(V-U1)	40.10	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		56.30

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

38 Powder River

Submit ID: 0706-04912662

0706 Powder River Co Dist H S

01 General Fund

Adopted Budget	0001	1,260,451.55

Budget Uses

Expenditure Budget	0002	1,260,451.55
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	5,380.07
Direct State Aid	3110	433,691.92
Quality Educator	3111	42,237.20
At Risk Student	3112	2,620.95
Indian Education For All	3113	1,852.01
American Indian Achievement Gap	3114	747.00
State Special Education Allowable Cost Payment to Districts	3115	11,942.80
Data For Achievement	3116	1,773.17
State - Guaranteed Tax Base Aid	3120	166,468.60

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	5,999.12
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	2,500.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	168,512.09		
Over-BASE Levy	1110(c)	416,726.62		
District Tax Levy			1110	585,238.71
Total Estimated Revenues to Fund Adopted Budget			0004	1,260,451.55
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	400,000.00

Budget Uses

Expenditure Budget	0002	400,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	262,496.80
Contingency	0006	26,249.68
Over-Schedule	0011	111,253.52
Fund Balance for Budget	TFS48	147,231.13
Operating Reserve	0961	80,000.00
Unreserved Fund Balance Reappropriated	0970	67,231.13

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	86,769.51
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	29,439.50
State - On-Schedule Transportation Reimbursement	3210	216,559.86
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	400,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

38 Powder River

Submit ID: 0706-04912662

0706 Powder River Co Dist H S

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	451,755.26

Budget Uses

Expenditure Budget	0002	451,755.26
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	451,755.26
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	451,755.26
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	451,755.26

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
10 Kenwood VHF Bus Radios TK-7302HVK	2013	4,170.00	4,178.34	834.00	0.00
Elementary Base Station Radio	2013	1,022.00	1,225.20	204.40	0.00
High School Base Radio	2013	769.00	917.40	153.80	0.00
dvr camera system	2010	1,690.00	2,535.00	N/A	NA
radio 5	2010	450.00	675.00	N/A	NA
radio 6	2010	450.00	675.00	N/A	NA
1999 Prevost H-341 Coach	2007	130,000.00	194,100.00	26,000.00	0.00
TMC-MCI BUS	1997	130,822.00	196,233.00	N/A	NA
1996 BLUE BIRD	1995	72,192.00	108,288.00	N/A	NA
Total					0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	153,000.00

Budget Uses

Expenditure Budget	0002	153,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	52,431.31
Operating Reserve	0961	30,600.00
Unreserved Fund Balance Reappropriated	0970	21,831.31

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	131,168.69
Total Estimated Revenues to Fund Adopted Budget	0004	153,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	8,200.00

Budget Uses

Expenditure Budget	0002	8,200.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,480.48
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	8,480.48

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	8,200.00
Estimated Revenues Exceeding Adopted Budget	0004a	280.48

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	115,281.72

Budget Uses

Expenditure Budget	0002	115,281.72
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	114,557.59
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	114,557.59
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	724.13
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	115,281.72
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	127,178.27

Budget Uses

Expenditure Budget	0002	127,178.27
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	127,178.27
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	127,178.27

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	127,178.27
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
38 Powder River
0706 Powder River Co Dist H S

Submit ID: 0706-04912662

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

38 Powder River

Submit ID: 0706-04912662

0706 Powder River Co Dist H S

61 Building Reserve Fund

Adopted Budget		0001	1,014,366.48

Budget Uses

Expenditure Budget		0002	1,014,366.48
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	1,014,366.48
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	1,014,366.48
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	1,014,366.48

Budget Report
FY 2026

39 Powell

0713 Powell County H S

Submit ID: 0713-00178177

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	188	26,946,121

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 39 Powell	N/A	186	26,202,705
Non-located - 12 Deer Lodge	N/A	2	743,416

The final budget is approved as set forth in this document.

Certification

District Clerk: Tara O'Leary

(Signature) (Date)

Chairperson, School Trustees: John "Scott" Perkins

(Signature) (Date)

County Superintendent: Kerry Glisson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026
39 Powell
0713 Powell County H S

Submit ID: 0713-00178177

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,552,855.30	156,549.26	10%	6.13%	0.00	1,416,413.22	1,136,442.08	42.17
10 Transportation	162,300.00	25,540.77	20%	15.74%	0.00	30,165.32	132,134.68	4.90
11 Bus Depreciation Reserve	144,473.83	0.00	N/A	0.00%	79,673.83	0.00	64,800.00	2.40
13 Tuition	72,000.00		N/A		34,051.29	0.00	37,948.71	1.41
14 Retirement	360,000.00	72,000.00	20%	20.00%	24,523.72	335,476.28		
17 Adult Education	40,000.00	2,384.17	35%	5.96%	0.00	0.00	40,000.00	1.48
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	75,320.53	0.00	N/A	0.00%	822.65	1,518.88	72,979.00	2.71
29 Flexibility	282.67	0.00	N/A	0.00%	282.67	0.00	0.00	0.00
61 Building Reserve	89,501.63	0.00	N/A	0.00%	27,996.63	38,855.00	22,650.00	0.84
Total of All Funds	3,496,733.96	256,474.20			167,350.79	1,822,428.70	1,506,954.47	55.91

50 Debt Service Tax Jurisdiction								
0713	419,000.00	0.00	20-9-438	0.00%	7,132.25	0.00	411,867.75	15.28

Budget Report
FY 2026

39 Powell

Submit ID: 0713-00178177

0713 Powell County H S

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 POWELL CO HS 9-12 188 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	857,885.98
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	158,886.00
D.	At Risk Student	(I-D)	11,351.92
E.	Indian Education For All	(I-E)	4,769.56
F.	American Indian Achievement Gap	(I-F)	996.00
G.	Data For Achievement	(I-G)	4,566.52
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	35,517.65
I.	State Special Education Related-Services Payment To Coop	(I-I)	10,197.11
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	24,680.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	187
B.	BASE Budget Limit	(II-B)	1,629,764.33
C.	Maximum Budget Limit	(II-C)	2,027,511.70
D.	Over-BASE Levy As Submitted on Budget	(II-D)	805,798.93
E.	Adopted Budget	(II-E)	2,435,563.26

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,769,739.95
H.	Maximum Budget Limit	(II-H)	2,191,043.06
I.	Highest Budget Without a Vote	(II-I)	2,552,855.30
J.	Highest Budget	(II-J)	2,552,855.30
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,552,855.30

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		156,549.26
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		156,549.26

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,552,855.30
1.	BASE Budget Limit	(V-A1)	1,769,739.95	
2.	Over-BASE Budget	(V-A2)	783,115.35	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		857,885.98
1.	Direct State Aid Paid By State	(V-B1)	857,885.98	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		158,886.00
D.	At Risk Student	(V-D)		11,351.92
E.	Indian Education For All	(V-E)		4,769.56
F.	American Indian Achievement Gap	(V-F)		996.00
G.	Data For Achievement	(V-G)		4,566.52
H.	Special Education Allowable Cost Payment	(V-H)		35,517.65
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		12,467.99
1.	Actual Non-Levy Revenue	(V-J1)	5,514.23	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	6,953.76	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		683,298.33
1.	State - Guaranteed Tax Base Aid	(V-L1)	329,971.60	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	353,326.73	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,769,739.95

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		783,115.35
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		783,115.35

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		13.11
U.	Over-BASE Mills	(V-U)		29.06
	1. District Property Tax Levy Mills	(V-U1)	29.06	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		42.17

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
39 Powell

Submit ID: 0713-00178177

0713 Powell County H S

01 General Fund

Adopted Budget	0001	2,552,855.30

Budget Uses

Expenditure Budget	0002	2,552,855.30
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	857,885.98
Quality Educator	3111	158,886.00
At Risk Student	3112	11,351.92
Indian Education For All	3113	4,769.56
American Indian Achievement Gap	3114	996.00
State Special Education Allowable Cost Payment to Districts	3115	35,517.65
Data For Achievement	3116	4,566.52
State - Guaranteed Tax Base Aid	3120	329,971.60

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	812.67
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	4,701.56

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	6,953.76
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	353,326.73		
Over-BASE Levy	1110(c)	783,115.35		
District Tax Levy			1110	1,136,442.08
Total Estimated Revenues to Fund Adopted Budget			0004	2,552,855.30
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	162,300.00

Budget Uses

Expenditure Budget	0002	162,300.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	27,423.00
Contingency	0006	2,742.30
Over-Schedule	0011	132,134.70
Fund Balance for Budget	TFS48	25,540.77
Operating Reserve	0961	25,540.77
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	7,541.33
State - On-Schedule Transportation Reimbursement	3210	22,623.99
District Tax Levy	1110	132,134.68
District Mills	999	4.90
Total Estimated Revenues to Fund Adopted Budget	0004	162,300.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	144,473.83

Budget Uses

Expenditure Budget	0002	144,473.83
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	79,673.83
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	79,673.83
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	64,800.00
District Mills	999	2.40
Total Estimated Revenues to Fund Adopted Budget	0004	144,473.83

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2026 BlueBird	2025	249,500.00	0.00	49,900.00	49,900.00
2019 Blue Bird All American	2018	149,000.00	188,800.00	29,800.00	14,900.00
2013 IC Integrated RE C Bus	2012	153,534.00	230,301.00	N/A	NA
BUS E 06 BLUEBIRD	2005	66,250.00	99,375.00	N/A	NA
BUS A 95 THOMAS	1995	43,896.00	65,844.00	N/A	NA
Total					64,800.00

13 Tuition Fund

Adopted Budget	0001	72,000.00

Budget Uses

Expenditure Budget	0002	72,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	34,051.29
Unreserved Fund Balance Reappropriated	0970	34,051.29

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	37,948.71
District Mills	999	1.41
Total Estimated Revenues to Fund Adopted Budget	0004	72,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	360,000.00

Budget Uses

Expenditure Budget	0002	360,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	96,523.72
Operating Reserve	0961	72,000.00
Unreserved Fund Balance Reappropriated	0970	24,523.72

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	335,476.28
Total Estimated Revenues to Fund Adopted Budget	0004	360,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	40,000.00

Budget Uses

Expenditure Budget	0002	40,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,384.17
Operating Reserve	0961	2,384.17
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	40,000.00
District Mills	999	1.48
Total Estimated Revenues to Fund Adopted Budget	0004	40,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	75,320.53

Budget Uses

Expenditure Budget	0002	75,320.53
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	822.65
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	822.65
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,518.88
District Tax Levy	1110	72,979.00
District Mills	999	2.71
Total Estimated Revenues to Fund Adopted Budget	0004	75,320.53
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	282.67

Budget Uses

Expenditure Budget	0002	282.67
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	282.67
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	282.67

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	282.67
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
39 Powell

0713 Powell County H S

Submit ID: 0713-00178177

50 Debt Service Fund
0713

Taxable Value		26,946,121.00
Adopted Budget	0001	419,000.00

Budget Uses

Expenditure Budget	0002	419,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	7,132.25
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,132.25
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	411,867.75
Jurisdiction Mills	999	15.28
Total Estimated Revenues to Fund Adopted Budget	0004	419,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
High School Bond	02/04/2016	06/30/2031	4,657,000.00	1,850,000.00	330,000.00	87,200.00	600.00
Total Bond Requirements							417,800.00

SIDs

Issue Type	Amount
High School	1,200.00
Total SID Requirements	1,200.00

Total Debt Service Requirements	0002	419,000.00

Budget Report
FY 2026
39 Powell

0713 Powell County H S

Submit ID: 0713-00178177

61 Building Reserve Fund

Adopted Budget		0001	89,501.63

Budget Uses

Expenditure Budget		0002	89,501.63
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	27,996.63
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	27,996.63
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	38,855.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	22,650.00	
District Tax Levy		1110	22,650.00
District Mills		999	0.84
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.84
Total Estimated Revenues to Fund Adopted Budget		0004	89,501.63

Budget Report
FY 2026

50 Teton

0894 Power Elem

Submit ID: 0894-37471236

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 72	N/A	2,610,929

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Stephani Johnson

(Signature) (Date)

Chairperson, School Trustees: Ben Toeckes

(Signature) (Date)

County Superintendent: Brook Durocher

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026
50 Teton
0894 Power Elem

Submit ID: 0894-37471236

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	847,882.04	78,970.56	10%	9.31%	0.00	633,249.49	214,632.55	82.22
10 Transportation	115,000.00	11,686.46	20%	10.16%	0.00	80,062.32	34,937.68	13.38
11 Bus Depreciation Reserve	265,595.66	0.00	N/A	0.00%	239,095.66	0.00	26,500.00	10.15
13 Tuition	75,000.00		N/A		51,787.38	0.00	23,212.62	8.89
14 Retirement	110,000.00	10,135.18	20%	9.21%	0.00	110,000.00		
17 Adult Education	7,151.80	0.00	35%	0.00%	7,151.80	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	7,226.23	0.00	N/A	0.00%	0.00	559.23	6,667.00	2.55
29 Flexibility	60,469.74	0.00	N/A	0.00%	60,469.74	0.00	0.00	0.00
61 Building Reserve	83,651.23	0.00	N/A	0.00%	21,702.23	39,268.00	22,681.00	8.69
Total of All Funds	1,571,976.70	100,792.20			380,206.81	863,139.04	328,630.85	125.88

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

50 Teton

0894 Power Elem

Submit ID: 0894-37471236

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	POWER K-6	54 *
M1	POWER 7-8	18 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	304,999.41
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	82,605.59
D.	At Risk Student	(I-D)	2,505.99
E.	Indian Education For All	(I-E)	1,826.64
F.	American Indian Achievement Gap	(I-F)	996.00
G.	Data For Achievement	(I-G)	1,748.88
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	10,470.40
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,489.92
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	7,929.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	79
B.	BASE Budget Limit	(II-B)	624,295.53
C.	Maximum Budget Limit	(II-C)	770,920.83
D.	Over-BASE Levy As Submitted on Budget	(II-D)	172,581.65
E.	Adopted Budget	(II-E)	796,877.18

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	651,597.87
H.	Maximum Budget Limit	(II-H)	798,987.73
I.	Highest Budget Without a Vote	(II-I)	847,882.04
J.	Highest Budget	(II-J)	847,882.04
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	847,882.04

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		78,970.56
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		78,970.56

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		847,882.04
	1. BASE Budget Limit	(V-A1)	651,597.87	
	2. Over-BASE Budget	(V-A2)	196,284.17	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		304,999.41
	1. Direct State Aid Paid By State	(V-B1)	304,999.41	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		82,605.59
D.	At Risk Student	(V-D)		2,505.99
E.	Indian Education For All	(V-E)		1,826.64
F.	American Indian Achievement Gap	(V-F)		996.00
G.	Data For Achievement	(V-G)		1,748.88
H.	Special Education Allowable Cost Payment	(V-H)		10,470.40
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		47,077.51
	1. Actual Non-Levy Revenue	(V-J1)	5,854.17	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	41,223.34	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		199,367.45
	1. State - Guaranteed Tax Base Aid	(V-L1)	181,019.07	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	18,348.38	
M.	**Subtotal of BASE Budget Revenue	(V-M)		651,597.87

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		196,284.17
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		196,284.17

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		7.04
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		75.18
	1. District Property Tax Levy Mills	(V-U1)	75.18	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		82.22

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
50 Teton

0894 Power Elem

Submit ID: 0894-37471236

01 General Fund

Adopted Budget	0001	847,882.04

Budget Uses

Expenditure Budget	0002	847,882.04
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	304,999.41
Quality Educator	3111	82,605.59
At Risk Student	3112	2,505.99
Indian Education For All	3113	1,826.64
American Indian Achievement Gap	3114	996.00
State Special Education Allowable Cost Payment to Districts	3115	10,470.40
Data For Achievement	3116	1,748.88
State - Guaranteed Tax Base Aid	3120	181,019.07

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	5,854.17
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	41,223.34
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	18,348.38		
Over-BASE Levy	1110(c)	196,284.17		
District Tax Levy			1110	214,632.55
Total Estimated Revenues to Fund Adopted Budget			0004	847,882.04
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	115,000.00

Budget Uses

Expenditure Budget	0002	115,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	72,783.94
Contingency	0006	7,278.39
Over-Schedule	0011	34,937.67
Fund Balance for Budget	TFS48	11,686.46
Operating Reserve	0961	11,686.46
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	20,015.58
State - On-Schedule Transportation Reimbursement	3210	60,046.74
District Tax Levy	1110	34,937.68
District Mills	999	13.38
Total Estimated Revenues to Fund Adopted Budget	0004	115,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	265,595.66

Budget Uses

Expenditure Budget	0002	265,595.66
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	239,095.66
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	239,095.66
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	26,500.00
District Mills	999	10.15
Total Estimated Revenues to Fund Adopted Budget	0004	265,595.66

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Activity Bus-2023	2023	105,264.50	28,000.00	21,052.90	10,000.00
15-2015 Blue Bird	2020	65,228.00	46,091.20	13,045.60	8,000.00
09-Mid Bus	2018	17,500.00	18,950.00	3,500.00	3,500.00
17-1-9358	2017	42,750.00	56,084.00	8,550.00	5,000.00
14-1 5117	2014	42,724.50	64,086.75	N/A	NA
Radio 02,98, Base	2013	650.00	975.00	N/A	NA
Activity Bus	2012	79,063.00	118,594.50	N/A	NA
02-02 7490	2003	42,020.00	63,030.00	N/A	NA
DIST #30-03 2774	2003	24,444.50	36,666.75	N/A	NA
Total					26,500.00

13 Tuition Fund

Adopted Budget	0001	75,000.00

Budget Uses

Expenditure Budget	0002	75,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	51,787.38
Unreserved Fund Balance Reappropriated	0970	51,787.38

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	23,212.62
District Mills	999	8.89
Total Estimated Revenues to Fund Adopted Budget	0004	75,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	110,000.00

Budget Uses

Expenditure Budget	0002	110,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10,135.18
Operating Reserve	0961	10,135.18
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	110,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	110,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	7,151.80

Budget Uses

Expenditure Budget	0002	7,151.80
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,151.80
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,151.80

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,151.80
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	7,226.23

Budget Uses

Expenditure Budget	0002	7,226.23
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	559.23
District Tax Levy	1110	6,667.00
District Mills	999	2.55
Total Estimated Revenues to Fund Adopted Budget	0004	7,226.23
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
50 Teton

0894 Power Elem

Submit ID: 0894-37471236

29 Flexibility Fund

Adopted Budget	0001	60,469.74

Budget Uses

Expenditure Budget	0002	60,469.74
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	60,469.74
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	60,469.74

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	60,469.74
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

50 Teton

0894 Power Elem

Submit ID: 0894-37471236

61 Building Reserve Fund

Adopted Budget	0001	83,651.23

Budget Uses

Expenditure Budget	0002	83,651.23
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	21,702.23
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	21,702.23
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	39,268.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	12,864.00	
Building Reserve Permissive Levy	1110(b)	9,817.00	
District Tax Levy		1110	22,681.00
District Mills		999	8.69
Building Reserve Voted Mills		0134	4.93
Building Reserve Permissive Mills		0135	3.76
Total Estimated Revenues to Fund Adopted Budget		0004	83,651.23

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/07/2024	64,320.00	5	612	12,864.00	12,864.00	12,864.00
Total						12,864.00

Budget Report
FY 2026

50 Teton

0895 Power H S

Submit ID: 0895-26774895

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	41	3,250,420

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Stephani Johnson

(Signature) (Date)

Chairperson, School Trustees: Ben Toeckes

(Signature) (Date)

County Superintendent: Brook Durocher

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026
50 Teton
0895 Power H S

Submit ID: 0895-26774895

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	780,547.07	30,508.29	10%	3.91%	0.00	631,027.89	149,519.18	45.98
10 Transportation	80,000.00	16,000.00	20%	20.00%	14,760.78	37,676.40	27,562.82	8.48
11 Bus Depreciation Reserve	257,955.92	0.00	N/A	0.00%	224,853.02	0.00	33,102.90	10.18
13 Tuition	20,000.00		N/A		10,518.15	0.00	9,481.85	2.92
14 Retirement	92,000.00	18,400.00	20%	20.00%	2,244.11	89,755.89		
17 Adult Education	6,621.62	0.00	35%	0.00%	6,621.62	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	9,451.45	0.00	N/A	0.00%	2,235.96	548.49	6,667.00	2.05
29 Flexibility	252,191.38	0.00	N/A	0.00%	252,191.38	0.00	0.00	0.00
61 Building Reserve	122,118.52	0.00	N/A	0.00%	63,868.52	35,496.00	22,754.00	7.00
Total of All Funds	1,620,885.96	64,908.29			577,293.54	794,504.67	249,087.75	76.61

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

50 Teton

0895 Power H S

Submit ID: 0895-26774895

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 POWER HS 9-12 41

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	315,129.64
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	61,072.75
D.	At Risk Student	(I-D)	1,450.34
E.	Indian Education For All	(I-E)	1,040.17
F.	American Indian Achievement Gap	(I-F)	249.00
G.	Data For Achievement	(I-G)	995.89
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	6,707.60
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,235.73
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	14,290.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	38
B.	BASE Budget Limit	(II-B)	562,891.79
C.	Maximum Budget Limit	(II-C)	697,691.31
D.	Over-BASE Levy As Submitted on Budget	(II-D)	134,799.52
E.	Adopted Budget	(II-E)	697,691.31

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	639,083.48
H.	Maximum Budget Limit	(II-H)	787,960.51
I.	Highest Budget Without a Vote	(II-I)	780,547.07
J.	Highest Budget	(II-J)	787,960.51
K.	Highest Voted Amount	(II-K)	7,413.44
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	780,547.07

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		30,508.29
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		30,508.29

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		780,547.07
1.	BASE Budget Limit	(V-A1)	639,083.48	
2.	Over-BASE Budget	(V-A2)	141,463.59	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		315,129.64
1.	Direct State Aid Paid By State	(V-B1)	315,129.64	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		61,072.75
D.	At Risk Student	(V-D)		1,450.34
E.	Indian Education For All	(V-E)		1,040.17
F.	American Indian Achievement Gap	(V-F)		249.00
G.	Data For Achievement	(V-G)		995.89
H.	Special Education Allowable Cost Payment	(V-H)		6,707.60
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		41,035.80
1.	Actual Non-Levy Revenue	(V-J1)	2,773.61	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	38,262.19	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		211,402.29
1.	State - Guaranteed Tax Base Aid	(V-L1)	203,346.70	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	8,055.59	
M.	**Subtotal of BASE Budget Revenue	(V-M)		639,083.48

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		141,463.59
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		141,463.59

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		2.46
U.	Over-BASE Mills	(V-U)		43.52
	1. District Property Tax Levy Mills	(V-U1)	43.52	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		45.98

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
50 Teton

Submit ID: 0895-26774895

0895 Power H S

01 General Fund

Adopted Budget	0001	780,547.07

Budget Uses

Expenditure Budget	0002	780,547.07
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	315,129.64
Quality Educator	3111	61,072.75
At Risk Student	3112	1,450.34
Indian Education For All	3113	1,040.17
American Indian Achievement Gap	3114	249.00
State Special Education Allowable Cost Payment to Districts	3115	6,707.60
Data For Achievement	3116	995.89
State - Guaranteed Tax Base Aid	3120	203,346.70

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,773.61
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	38,262.19
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	8,055.59		
Over-BASE Levy	1110(c)	141,463.59		
District Tax Levy			1110	149,519.18
Total Estimated Revenues to Fund Adopted Budget			0004	780,547.07
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	80,000.00

Budget Uses

Expenditure Budget	0002	80,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	34,251.26
Contingency	0006	3,425.13
Over-Schedule	0011	42,323.61
Fund Balance for Budget	TFS48	30,760.78
Operating Reserve	0961	16,000.00
Unreserved Fund Balance Reappropriated	0970	14,760.78

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	9,419.10
State - On-Schedule Transportation Reimbursement	3210	28,257.30
District Tax Levy	1110	27,562.82
District Mills	999	8.48
Total Estimated Revenues to Fund Adopted Budget	0004	80,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
50 Teton

0895 Power H S

Submit ID: 0895-26774895

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	257,955.92

Budget Uses

Expenditure Budget	0002	257,955.92
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	224,853.02
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	224,853.02
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	33,102.90
District Mills	999	10.18
Total Estimated Revenues to Fund Adopted Budget	0004	257,955.92

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Activity Bus-2023	2023	105,264.50	36,500.00	21,052.90	21,052.90
09-Mid Bus	2018	17,500.00	14,900.00	3,500.00	3,500.00
17-1 9358	2017	42,750.00	50,000.00	8,550.00	8,550.00
14-1 5117	2014	42,724.50	64,086.75	N/A	NA
Radio 02,98, Base	2013	650.00	975.00	N/A	NA
Activity Bus	2012	79,062.00	118,593.00	N/A	NA
DIST #30-03 2774	2003	24,444.50	36,666.75	N/A	NA
Total					33,102.90

13 Tuition Fund

Adopted Budget	0001	20,000.00

Budget Uses

Expenditure Budget	0002	20,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10,518.15
Unreserved Fund Balance Reappropriated	0970	10,518.15

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	9,481.85
District Mills	999	2.92
Total Estimated Revenues to Fund Adopted Budget	0004	20,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
50 Teton

0895 Power H S

Submit ID: 0895-26774895

14 Retirement Fund

Adopted Budget	0001	92,000.00

Budget Uses

Expenditure Budget	0002	92,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	20,644.11
Operating Reserve	0961	18,400.00
Unreserved Fund Balance Reappropriated	0970	2,244.11

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	89,755.89
Total Estimated Revenues to Fund Adopted Budget	0004	92,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
50 Teton

0895 Power H S

Submit ID: 0895-26774895

17 Adult Education Fund

Adopted Budget	0001	6,621.62

Budget Uses

Expenditure Budget	0002	6,621.62
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,621.62
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,621.62

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,621.62
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	9,451.45

Budget Uses

Expenditure Budget	0002	9,451.45
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,235.96
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,235.96
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	548.49
District Tax Levy	1110	6,667.00
District Mills	999	2.05
Total Estimated Revenues to Fund Adopted Budget	0004	9,451.45
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
50 Teton

0895 Power H S

Submit ID: 0895-26774895

29 Flexibility Fund

Adopted Budget	0001	252,191.38

Budget Uses

Expenditure Budget	0002	252,191.38
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	252,191.38
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	252,191.38

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	252,191.38
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

50 Teton

0895 Power H S

Submit ID: 0895-26774895

61 Building Reserve Fund

Adopted Budget		0001	122,118.52

Budget Uses

Expenditure Budget		0002	122,118.52
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	63,868.52
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	63,868.52
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	35,496.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	13,880.00	
Building Reserve Permissive Levy	1110(b)	8,874.00	
District Tax Levy		1110	22,754.00
District Mills		999	7.00
Building Reserve Voted Mills		0134	4.27
Building Reserve Permissive Mills		0135	2.73
Total Estimated Revenues to Fund Adopted Budget		0004	122,118.52

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/07/2024	69,400.00	5	612	13,880.00	13,880.00	13,880.00
Total						13,880.00

Budget Report
FY 2026

02 Big Horn

0021 Pryor Elem

Submit ID: 0021-78192435

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 77	N/A	1,392,352

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Claura Whiteman

(Signature) (Date)

Chairperson, School Trustees: Carlson Goes Ahead

(Signature) (Date)

County Superintendent: John Small

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

02 Big Horn

0021 Pryor Elem

Submit ID: 0021-78192435

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	739,677.03	74,503.46	10%	10.07%	148.76	706,092.37	33,435.90	24.02
10 Transportation	141,000.00	28,200.00	20%	20.00%	18,235.74	10,295.36	112,468.90	80.78
11 Bus Depreciation Reserve	174,286.55	0.00	N/A	0.00%	138,961.95	0.00	35,324.60	25.37
13 Tuition	50,441.00		N/A		21,502.34	0.00	28,938.66	20.78
14 Retirement	195,715.00	39,143.00	20%	20.00%	3,051.25	192,663.75		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	7,952.12	0.00	N/A	0.00%	7,317.29	634.83	0.00	0.00
29 Flexibility	1,124.09	0.00	N/A	0.00%	1,124.09	0.00	0.00	0.00
61 Building Reserve	130,582.11	0.00	N/A	0.00%	81,497.11	38,385.00	10,700.00	7.68
Total of All Funds	1,440,777.90	141,846.46			271,838.53	948,071.31	220,868.06	158.63

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

02 Big Horn

0021 Pryor Elem

Submit ID: 0021-78192435

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	PRYOR K-6	51 *
M1	PRYOR 7-8	26 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	326,005.37
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	97,979.70
D.	At Risk Student	(I-D)	18,172.96
E.	Indian Education For All	(I-E)	1,953.49
F.	American Indian Achievement Gap	(I-F)	17,181.00
G.	Data For Achievement	(I-G)	1,870.33
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	12,433.60
I.	State Special Education Related-Services Payment To Coop	(I-I)	4,144.28
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	9,596.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	79
B.	BASE Budget Limit	(II-B)	677,523.50
C.	Maximum Budget Limit	(II-C)	828,572.54
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	677,523.50

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	739,677.03
H.	Maximum Budget Limit	(II-H)	891,342.99
I.	Highest Budget Without a Vote	(II-I)	739,677.03
J.	Highest Budget	(II-J)	891,342.99
K.	Highest Voted Amount	(II-K)	151,665.96
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	739,677.03

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			73,967.70
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			535.76
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	535.76		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			148.76
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	148.76		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			74,652.22

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		739,677.03
	1. BASE Budget Limit	(V-A1)	739,677.03	
	2. Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		326,005.37
	1. Direct State Aid Paid By State	(V-B1)	326,005.37	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		97,979.70
D.	At Risk Student	(V-D)		18,172.96
E.	Indian Education For All	(V-E)		1,953.49
F.	American Indian Achievement Gap	(V-F)		17,181.00
G.	Data For Achievement	(V-G)		1,870.33
H.	Special Education Allowable Cost Payment	(V-H)		12,433.60
I.	Remaining Fund Balance Available	(V-I)		148.76
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
	1. Actual Non-Levy Revenue	(V-J1)	0.00	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		263,931.82
	1. State - Guaranteed Tax Base Aid	(V-L1)	230,495.92	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	33,435.90	
M.	**Subtotal of BASE Budget Revenue	(V-M)		739,677.03

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		24.02
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
	1. District Property Tax Levy Mills	(V-U1)	0.00	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		24.02

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
02 Big Horn
0021 Pryor Elem

Submit ID: 0021-78192435

01 General Fund

Adopted Budget	0001	739,677.03

Budget Uses

Expenditure Budget	0002	739,677.03
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	148.76
Direct State Aid	3110	326,005.37
Quality Educator	3111	97,979.70
At Risk Student	3112	18,172.96
Indian Education For All	3113	1,953.49
American Indian Achievement Gap	3114	17,181.00
State Special Education Allowable Cost Payment to Districts	3115	12,433.60
Data For Achievement	3116	1,870.33
State - Guaranteed Tax Base Aid	3120	230,495.92

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	33,435.90		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	33,435.90
Total Estimated Revenues to Fund Adopted Budget			0004	739,677.03
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	141,000.00

Budget Uses

Expenditure Budget	0002	141,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	9,359.43
Contingency	0006	935.94
Over-Schedule	0011	130,704.63
Fund Balance for Budget	TFS48	46,435.74
Operating Reserve	0961	28,200.00
Unreserved Fund Balance Reappropriated	0970	18,235.74

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	2,573.84
State - On-Schedule Transportation Reimbursement	3210	7,721.52
District Tax Levy	1110	112,468.90
District Mills	999	80.78
Total Estimated Revenues to Fund Adopted Budget	0004	141,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

02 Big Horn

0021 Pryor Elem

Submit ID: 0021-78192435

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	174,286.55

Budget Uses

Expenditure Budget	0002	174,286.55
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	138,961.95
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	138,961.95
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	35,324.60
District Mills	999	25.37
Total Estimated Revenues to Fund Adopted Budget	0004	174,286.55

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 GMC Yukon	2024	23,300.00	4,660.00	4,660.00	4,660.00
2021 Thomas Freightliner Bus	2023	61,800.00	24,720.00	12,360.00	12,360.00
2018 Thomas Freightliner 53 Passenger	2020	46,747.50	46,398.00	9,349.50	9,349.50
2019 Thomas Freightliner 53 Passenger	2018	44,775.50	53,730.60	8,955.10	8,955.10
Total					35,324.60

13 Tuition Fund

Adopted Budget	0001	50,441.00

Budget Uses

Expenditure Budget	0002	50,441.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	21,502.34
Unreserved Fund Balance Reappropriated	0970	21,502.34

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	28,938.66
District Mills	999	20.78
Total Estimated Revenues to Fund Adopted Budget	0004	50,441.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	195,715.00

Budget Uses

Expenditure Budget	0002	195,715.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	42,194.25
Operating Reserve	0961	39,143.00
Unreserved Fund Balance Reappropriated	0970	3,051.25

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	192,663.75
Total Estimated Revenues to Fund Adopted Budget	0004	195,715.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
02 Big Horn
0021 Pryor Elem

Submit ID: 0021-78192435

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	7,952.12

Budget Uses

Expenditure Budget	0002	7,952.12
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	7,317.29
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,317.29
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	634.83
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,952.12
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	1,124.09

Budget Uses

Expenditure Budget	0002	1,124.09
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,124.09
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,124.09

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,124.09
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
02 Big Horn
0021 Pryor Elem

Submit ID: 0021-78192435

61 Building Reserve Fund

Adopted Budget		0001	130,582.11
Budget Uses			
Expenditure Budget		0002	130,582.11
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	81,497.11
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	81,497.11
TIF Fund Balance Reappropriated		0973	0.00
Estimated Funding Sources			
Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	38,385.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	10,700.00	
District Tax Levy		1110	10,700.00
District Mills		999	7.68
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	7.68
Total Estimated Revenues to Fund Adopted Budget		0004	130,582.11

Budget Report
FY 2026

47 Silver Bow

0842 Ramsay Elem

Submit ID: 0842-23531447

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 171	N/A	14,901,662

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Cassandra Biggers

(Signature) (Date)

Chairperson, School Trustees: Linda Rosin

(Signature) (Date)

County Superintendent: Jim ONeill

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

47 Silver Bow

0842 Ramsay Elem

Submit ID: 0842-23531447

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,435,681.45	195,770.79	10%	13.64%	0.00	1,005,731.47	429,949.98	28.86
10 Transportation	211,941.01	32,538.72	20%	15.35%	0.00	87,895.36	124,045.65	8.32
11 Bus Depreciation Reserve	478,518.38	0.00	N/A	0.00%	366,808.38	0.00	111,710.00	7.50
13 Tuition	137,085.95		N/A		39,240.11	0.00	97,845.84	6.57
14 Retirement	170,913.94	34,065.85	20%	19.93%	5,134.61	165,779.33		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	13,404.68	0.00	N/A	0.00%	12,347.67	1,057.01	0.00	0.00
29 Flexibility	19,412.60	0.00	N/A	0.00%	19,412.60	0.00	0.00	0.00
61 Building Reserve	206,692.03	0.00	N/A	0.00%	146,797.23	47,453.43	12,441.37	0.83
Total of All Funds	2,673,650.04	262,375.36			589,740.60	1,307,916.60	775,992.84	52.08

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

47 Silver Bow

0842 Ramsay Elem

Submit ID: 0842-23531447

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	RAMSAY K-6	148 *
M1	RAMSAY 7-8	23 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	595,669.92
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	100,249.50
D.	At Risk Student	(I-D)	4,889.60
E.	Indian Education For All	(I-E)	4,338.27
F.	American Indian Achievement Gap	(I-F)	1,494.00
G.	Data For Achievement	(I-G)	4,153.59
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	35,991.45
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	13,342.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	173
B.	BASE Budget Limit	(II-B)	1,159,476.56
C.	Maximum Budget Limit	(II-C)	1,434,335.02
D.	Over-BASE Levy As Submitted on Budget	(II-D)	204,092.54
E.	Adopted Budget	(II-E)	1,363,569.10

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,231,588.91
H.	Maximum Budget Limit	(II-H)	1,513,122.03
I.	Highest Budget Without a Vote	(II-I)	1,435,681.45
J.	Highest Budget	(II-J)	1,513,122.03
K.	Highest Voted Amount	(II-K)	77,440.58
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,435,681.45

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		143,568.15
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		52,202.64
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	52,202.64	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		195,770.79

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,435,681.45
1.	BASE Budget Limit	(V-A1)	1,231,588.91	
2.	Over-BASE Budget	(V-A2)	204,092.54	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		595,669.92
1.	Direct State Aid Paid By State	(V-B1)	595,669.92	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		100,249.50
D.	At Risk Student	(V-D)		4,889.60
E.	Indian Education For All	(V-E)		4,338.27
F.	American Indian Achievement Gap	(V-F)		1,494.00
G.	Data For Achievement	(V-G)		4,153.59
H.	Special Education Allowable Cost Payment	(V-H)		35,991.45
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		31,197.20
1.	Actual Non-Levy Revenue	(V-J1)	2,785.10	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	28,412.10	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		453,605.38
1.	State - Guaranteed Tax Base Aid	(V-L1)	227,747.94	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	225,857.44	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,231,588.91

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		204,092.54
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		204,092.54

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		15.16
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		13.70
	1. District Property Tax Levy Mills	(V-U1)	13.70	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		28.86

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

47 Silver Bow

0842 Ramsay Elem

Submit ID: 0842-23531447

01 General Fund

Adopted Budget	0001	1,435,681.45

Budget Uses

Expenditure Budget	0002	1,435,681.45
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	595,669.92
Quality Educator	3111	100,249.50
At Risk Student	3112	4,889.60
Indian Education For All	3113	4,338.27
American Indian Achievement Gap	3114	1,494.00
State Special Education Allowable Cost Payment to Districts	3115	35,991.45
Data For Achievement	3116	4,153.59
State - Guaranteed Tax Base Aid	3120	227,747.94

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,785.10
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	28,412.10
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	225,857.44		
Over-BASE Levy	1110(c)	204,092.54		
District Tax Levy			1110	429,949.98
Total Estimated Revenues to Fund Adopted Budget			0004	1,435,681.45
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	211,941.01

Budget Uses

Expenditure Budget	0002	211,941.01
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	79,904.88
Contingency	0006	7,990.49
Over-Schedule	0011	124,045.64
Fund Balance for Budget	TFS48	32,538.72
Operating Reserve	0961	32,538.72
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	21,973.84
State - On-Schedule Transportation Reimbursement	3210	65,921.52
District Tax Levy	1110	124,045.65
District Mills	999	8.32
Total Estimated Revenues to Fund Adopted Budget	0004	211,941.01
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	478,518.38

Budget Uses

Expenditure Budget	0002	478,518.38
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	366,808.38
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	366,808.38
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	111,710.00
District Mills	999	7.50
Total Estimated Revenues to Fund Adopted Budget	0004	478,518.38

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2024 Blue Bird (6452)	2023	137,850.00	55,140.00	27,570.00	27,570.00
2024 Blue Bird (6453)	2023	137,850.00	55,140.00	27,570.00	27,570.00
2024 Blue Bird (6454)	2023	137,850.00	55,140.00	27,570.00	27,570.00
2024 Blue Bird (8697)	2023	145,000.00	55,140.00	29,000.00	29,000.00
Total					111,710.00

13 Tuition Fund

Adopted Budget	0001	137,085.95

Budget Uses

Expenditure Budget	0002	137,085.95
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	39,240.11
Unreserved Fund Balance Reappropriated	0970	39,240.11

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	97,845.84
District Mills	999	6.57
Total Estimated Revenues to Fund Adopted Budget	0004	137,085.95
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	170,913.94

Budget Uses

Expenditure Budget	0002	170,913.94
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	39,200.46
Operating Reserve	0961	34,065.85
Unreserved Fund Balance Reappropriated	0970	5,134.61

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	165,779.33
Total Estimated Revenues to Fund Adopted Budget	0004	170,913.94
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	13,404.68

Budget Uses

Expenditure Budget	0002	13,404.68
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	12,347.67
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	12,347.67
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,057.01
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	13,404.68
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	19,412.60

Budget Uses

Expenditure Budget	0002	19,412.60
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	19,412.60
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	19,412.60

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	19,412.60
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

47 Silver Bow

0842 Ramsay Elem

Submit ID: 0842-23531447

61 Building Reserve Fund

Adopted Budget		0001	206,692.03

Budget Uses

Expenditure Budget		0002	206,692.03
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	146,797.23
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	146,797.23
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	47,453.43
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	12,441.37	
District Tax Levy		1110	12,441.37
District Mills		999	0.83
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.83
Total Estimated Revenues to Fund Adopted Budget		0004	206,692.03

Budget Report
FY 2026

48 Stillwater

0858 Rapelje Elem

Submit ID: 0858-16288337

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	50	N/A	8,243,987

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Stephanie Zindler

(Signature) (Date)

Chairperson, School Trustees: Paul Broyles

(Signature) (Date)

County Superintendent: Mark Ranstrom

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

48 Stillwater

0858 Rapelje Elem

Submit ID: 0858-16288337

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	615,975.96	59,035.26	10%	9.58%	0.00	358,888.28	257,087.68	31.18
10 Transportation	133,157.00	26,631.40	20%	20.00%	3,025.05	63,291.15	66,840.80	8.11
11 Bus Depreciation Reserve	407,088.55	0.00	N/A	0.00%	372,848.30	13,672.82	20,567.43	2.49
13 Tuition	3,451.69		N/A		318.53	12.34	3,120.82	0.38
14 Retirement	93,500.00	18,700.00	20%	20.00%	9,057.86	84,442.14		
17 Adult Education	6,840.00	2,394.00	35%	35.00%	6,488.95	351.19	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	53,093.34	0.00	N/A	0.00%	41,183.32	1,910.02	10,000.00	1.21
29 Flexibility	8,921.25	0.00	N/A	0.00%	8,371.98	549.27	0.00	0.00
61 Building Reserve	81,140.77	0.00	N/A	0.00%	26,492.15	35,482.43	19,166.19	2.32
Total of All Funds	1,403,168.56	106,760.66			467,786.14	558,599.64	376,782.92	45.69

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

48 Stillwater

0858 Rapelje Elem

Submit ID: 0858-16288337

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	RAPELJE K-6	34
M1	RAPELJE 7-8	16

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	239,574.93
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	64,969.24
D.	At Risk Student	(I-D)	1,393.11
E.	Indian Education For All	(I-E)	1,268.50
F.	American Indian Achievement Gap	(I-F)	1,245.00
G.	Data For Achievement	(I-G)	1,214.50
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	8,180.00
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,726.50
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	74.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	47
B.	BASE Budget Limit	(II-B)	435,164.80
C.	Maximum Budget Limit	(II-C)	541,162.23
D.	Over-BASE Levy As Submitted on Budget	(II-D)	104,573.57
E.	Adopted Budget	(II-E)	539,738.37

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	511,402.39
H.	Maximum Budget Limit	(II-H)	628,947.36
I.	Highest Budget Without a Vote	(II-I)	615,975.96
J.	Highest Budget	(II-J)	628,947.36
K.	Highest Voted Amount	(II-K)	12,971.40
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	615,975.96

Budget Report
FY 2026

48 Stillwater

0858 Rapelje Elem

Submit ID: 0858-16288337

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			59,035.26
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			59,035.26

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)			615,975.96
	1. BASE Budget Limit	(V-A1)	511,402.39		
	2. Over-BASE Budget	(V-A2)	104,573.57		

Funding The BASE Budget:

B.	Direct State Aid	(V-B)			239,574.93
	1. Direct State Aid Paid By State	(V-B1)	239,574.93		
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00		
C.	Quality Educator	(V-C)			64,969.24
D.	At Risk Student	(V-D)			1,393.11
E.	Indian Education For All	(V-E)			1,268.50
F.	American Indian Achievement Gap	(V-F)			1,245.00
G.	Data For Achievement	(V-G)			1,214.50
H.	Special Education Allowable Cost Payment	(V-H)			8,180.00
I.	Remaining Fund Balance Available	(V-I)			0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)			39,384.66
	1. Actual Non-Levy Revenue	(V-J1)	15,780.12		
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00		
	3. TIF Applied To BASE Budget	(V-J3)	0.00		
	4. Tuition	(V-J4)	23,604.54		
K.	Other Non-Levy Revenue and Funding Sources	(V-K)			77.70
L.	BASE Levy Requirements	(V-L)			154,094.75
	1. State - Guaranteed Tax Base Aid	(V-L1)	1,580.64		
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	152,514.11		
M.	**Subtotal of BASE Budget Revenue	(V-M)			511,402.39

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)			0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)			0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00		
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00		

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		104,573.57
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		104,573.57

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		18.50
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		12.68
	1. District Property Tax Levy Mills	(V-U1)	12.68	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		31.18

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

48 Stillwater

0858 Rapelje Elem

Submit ID: 0858-16288337

01 General Fund

Adopted Budget	0001	615,975.96

Budget Uses

Expenditure Budget	0002	615,975.96
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	239,574.93
Quality Educator	3111	64,969.24
At Risk Student	3112	1,393.11
Indian Education For All	3113	1,268.50
American Indian Achievement Gap	3114	1,245.00
State Special Education Allowable Cost Payment to Districts	3115	8,180.00
Data For Achievement	3116	1,214.50
State - Guaranteed Tax Base Aid	3120	1,580.64

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	14,524.67
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	1,255.45
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	23,604.54
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	77.70
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	152,514.11		
Over-BASE Levy	1110(c)	104,573.57		
District Tax Levy			1110	257,087.68
Total Estimated Revenues to Fund Adopted Budget			0004	615,975.96
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	133,157.00

Budget Uses

Expenditure Budget	0002	133,157.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	57,104.50
Contingency	0006	5,710.45
Over-Schedule	0011	70,342.05
Fund Balance for Budget	TFS48	29,656.45
Operating Reserve	0961	26,631.40
Unreserved Fund Balance Reappropriated	0970	3,025.05

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	476.19
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	15,703.74
State - On-Schedule Transportation Reimbursement	3210	47,111.22
District Tax Levy	1110	66,840.80
District Mills	999	8.11
Total Estimated Revenues to Fund Adopted Budget	0004	133,157.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

48 Stillwater

0858 Rapelje Elem

Submit ID: 0858-16288337

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	407,088.55

Budget Uses

Expenditure Budget	0002	407,088.55
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	372,848.30
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	372,848.30
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	13,672.82
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	20,567.43
District Mills	999	2.49
Total Estimated Revenues to Fund Adopted Budget	0004	407,088.55

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
E BUS FORD EXPEDITION 2010	2023	6,008.87	2,403.54	1,201.77	1,201.77
E BUS FORD EXPEDITION	2021	24,337.47	19,469.94	4,867.49	4,867.49
E BUS FORD EXPEDITION	2019	22,709.67	22,709.65	4,541.93	4,541.93
78 PASS INTERNATION	2018	49,780.87	69,693.19	9,956.17	4,978.12
78 PASS INTERNATIONAL	2018	49,780.87	69,693.19	9,956.17	4,978.12
59 PASS INTERNATIONAL	2016	49,158.42	73,737.63	N/A	NA
Total					20,567.43

Budget Report
FY 2026
48 Stillwater
0858 Rapelje Elem

Submit ID: 0858-16288337

13 Tuition Fund

Adopted Budget	0001	3,451.69

Budget Uses

Expenditure Budget	0002	3,451.69
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	318.53
Unreserved Fund Balance Reappropriated	0970	318.53

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	12.34
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	3,120.82
District Mills	999	0.38
Total Estimated Revenues to Fund Adopted Budget	0004	3,451.69
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	93,500.00

Budget Uses

Expenditure Budget	0002	93,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	27,757.86
Operating Reserve	0961	18,700.00
Unreserved Fund Balance Reappropriated	0970	9,057.86

Estimated Funding Sources

Interest Earnings	1510	876.41
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	83,565.73
Total Estimated Revenues to Fund Adopted Budget	0004	93,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

48 Stillwater

0858 Rapelje Elem

Submit ID: 0858-16288337

17 Adult Education Fund

Adopted Budget	0001	6,840.00

Budget Uses

Expenditure Budget	0002	6,840.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,882.95
Operating Reserve	0961	2,394.00
Unreserved Fund Balance Reappropriated	0970	6,488.95

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	351.19
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,840.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.14

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	53,093.34

Budget Uses

Expenditure Budget	0002	53,093.34
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	41,183.32
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	41,183.32
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,471.11
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	438.91
District Tax Levy	1110	10,000.00
District Mills	999	1.21
Total Estimated Revenues to Fund Adopted Budget	0004	53,093.34
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	8,921.25

Budget Uses

Expenditure Budget	0002	8,921.25
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,371.98
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	8,371.98

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	549.27
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	8,921.25
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

48 Stillwater

0858 Rapelje Elem

Submit ID: 0858-16288337

61 Building Reserve Fund

Adopted Budget	0001	81,140.77

Budget Uses

Expenditure Budget	0002	81,140.77
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	26,492.15
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	26,492.15
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	1,243.62
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	34,238.81
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	8,000.00	
Building Reserve Permissive Levy	1110(b)	11,166.19	
District Tax Levy		1110	19,166.19
District Mills		999	2.32
Building Reserve Voted Mills		0134	0.97
Building Reserve Permissive Mills		0135	1.35
Total Estimated Revenues to Fund Adopted Budget		0004	81,140.77

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
06/30/2025	40,000.00	5	612	0.00	8,000.00	8,000.00
Total						8,000.00

Budget Report
FY 2026

48 Stillwater

0859 Rapelje H S

Submit ID: 0859-92601423

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	18	8,255,003

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Stephanie Zindler

(Signature) (Date)

Chairperson, School Trustees: Paul Broyles

(Signature) (Date)

County Superintendent: Mark Ranstrom

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

48 Stillwater

0859 Rapelje H S

Submit ID: 0859-92601423

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	579,663.06	59,920.81	10%	10.34%	4,377.44	386,640.53	188,645.09	22.85
10 Transportation	100,323.00	20,064.60	20%	20.00%	8,143.60	48,271.79	43,907.61	5.32
11 Bus Depreciation Reserve	359,873.79	0.00	N/A	0.00%	327,392.56	11,913.77	20,567.46	2.49
13 Tuition	14,423.04		N/A		458.19	17.74	13,947.11	1.69
14 Retirement	86,500.00	17,300.00	20%	20.00%	7,587.95	78,912.05		
17 Adult Education	13,161.00	4,606.35	35%	35.00%	12,492.70	669.23	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	37,790.12	0.00	N/A	0.00%	35,841.09	1,949.03	0.00	0.00
29 Flexibility	29,705.95	0.00	N/A	0.00%	28,598.93	1,107.02	0.00	0.00
61 Building Reserve	121,578.78	0.00	N/A	0.00%	64,328.86	36,766.92	20,483.00	2.48
Total of All Funds	1,343,018.74	101,891.76			489,221.32	566,248.08	287,550.27	34.83

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

48 Stillwater

0859 Rapelje H S

Submit ID: 0859-92601423

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 RAPELJE HS 9-12 18 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	229,771.63
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	47,332.90
D.	At Risk Student	(I-D)	483.29
E.	Indian Education For All	(I-E)	456.66
F.	American Indian Achievement Gap	(I-F)	498.00
G.	Data For Achievement	(I-G)	437.22
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	7,919.55
I.	State Special Education Related-Services Payment To Coop	(I-I)	708.89
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	6,597.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	21
B.	BASE Budget Limit	(II-B)	437,660.36
C.	Maximum Budget Limit	(II-C)	544,980.06
D.	Over-BASE Levy As Submitted on Budget	(II-D)	107,319.70
E.	Adopted Budget	(II-E)	544,980.06

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	471,803.40
H.	Maximum Budget Limit	(II-H)	585,874.32
I.	Highest Budget Without a Vote	(II-I)	579,663.06
J.	Highest Budget	(II-J)	585,874.32
K.	Highest Voted Amount	(II-K)	6,211.26
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	579,663.06

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			57,966.31
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			1,954.50
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	1,954.50		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			4,377.44
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	4,377.44		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			64,298.25

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)			579,663.06
	1. BASE Budget Limit	(V-A1)	471,803.40		
	2. Over-BASE Budget	(V-A2)	107,859.66		

Funding The BASE Budget:

B.	Direct State Aid	(V-B)			229,771.63
	1. Direct State Aid Paid By State	(V-B1)	229,771.63		
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00		
C.	Quality Educator	(V-C)			47,332.90
D.	At Risk Student	(V-D)			483.29
E.	Indian Education For All	(V-E)			456.66
F.	American Indian Achievement Gap	(V-F)			498.00
G.	Data For Achievement	(V-G)			437.22
H.	Special Education Allowable Cost Payment	(V-H)			7,919.55
I.	Remaining Fund Balance Available	(V-I)			4,377.44
J.	Non-Levy Revenue and Funding Sources	(V-J)			27,099.28
	1. Actual Non-Levy Revenue	(V-J1)	17,014.12		
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00		
	3. TIF Applied To BASE Budget	(V-J3)	0.00		
	4. Tuition	(V-J4)	10,085.16		
K.	Other Non-Levy Revenue and Funding Sources	(V-K)			75.00
L.	BASE Levy Requirements	(V-L)			153,352.43
	1. State - Guaranteed Tax Base Aid	(V-L1)	72,567.00		
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	80,785.43		
M.	**Subtotal of BASE Budget Revenue	(V-M)			471,803.40

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)			0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)			0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00		
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00		

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		107,859.66
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		107,859.66

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		9.78
U.	Over-BASE Mills	(V-U)		13.07
	1. District Property Tax Levy Mills	(V-U1)	13.07	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		22.85

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

48 Stillwater

0859 Rapelje H S

Submit ID: 0859-92601423

01 General Fund

Adopted Budget	0001	579,663.06

Budget Uses

Expenditure Budget	0002	579,663.06
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	4,377.44
Direct State Aid	3110	229,771.63
Quality Educator	3111	47,332.90
At Risk Student	3112	483.29
Indian Education For All	3113	456.66
American Indian Achievement Gap	3114	498.00
State Special Education Allowable Cost Payment to Districts	3115	7,919.55
Data For Achievement	3116	437.22
State - Guaranteed Tax Base Aid	3120	72,567.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	15,337.05
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	1,677.07
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	10,085.16
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	75.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	80,785.43		
Over-BASE Levy	1110(c)	107,859.66		
District Tax Levy			1110	188,645.09
Total Estimated Revenues to Fund Adopted Budget			0004	579,663.06
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2026

48 Stillwater

0859 Rapelje H S

Submit ID: 0859-92601423

10 Transportation Fund

Adopted Budget	0001	100,323.00

Budget Uses

Expenditure Budget	0002	100,323.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	43,078.83
Contingency	0006	4,307.88
Over-Schedule	0011	52,936.29
Fund Balance for Budget	TFS48	28,208.20
Operating Reserve	0961	20,064.60
Unreserved Fund Balance Reappropriated	0970	8,143.60

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	885.07
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	11,846.68
State - On-Schedule Transportation Reimbursement	3210	35,540.04
District Tax Levy	1110	43,907.61
District Mills	999	5.32
Total Estimated Revenues to Fund Adopted Budget	0004	100,323.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

48 Stillwater

0859 Rapelje H S

Submit ID: 0859-92601423

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	359,873.79

Budget Uses

Expenditure Budget	0002	359,873.79
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	327,392.56
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	327,392.56
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	11,913.77
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	20,567.46
District Mills	999	2.49
Total Estimated Revenues to Fund Adopted Budget	0004	359,873.79

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
E BUS FORD EXPEDITION 2010	2023	6,008.88	2,403.56	1,201.78	1,201.78
E BUS FORD EXPEDITION	2021	24,337.48	19,470.00	4,867.50	4,867.50
E BUS FORD EXPEDITION	2019	22,709.68	22,709.70	4,541.94	4,541.94
78 PASS INTERNATION	2018	49,780.87	69,693.19	9,956.17	4,978.12
78 PASS INTERNATIONAL	2018	49,780.87	69,693.19	9,956.17	4,978.12
59 PASS INTERNATIONAL	2016	49,158.42	73,737.63	N/A	NA
Total					20,567.46

Budget Report
FY 2026

48 Stillwater

0859 Rapelje H S

Submit ID: 0859-92601423

13 Tuition Fund

Adopted Budget	0001	14,423.04

Budget Uses

Expenditure Budget	0002	14,423.04
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	458.19
Unreserved Fund Balance Reappropriated	0970	458.19

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	17.74
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	13,947.11
District Mills	999	1.69
Total Estimated Revenues to Fund Adopted Budget	0004	14,423.04
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

48 Stillwater

0859 Rapelje H S

Submit ID: 0859-92601423

14 Retirement Fund

Adopted Budget	0001	86,500.00

Budget Uses

Expenditure Budget	0002	86,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	24,887.95
Operating Reserve	0961	17,300.00
Unreserved Fund Balance Reappropriated	0970	7,587.95

Estimated Funding Sources

Interest Earnings	1510	759.07
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	78,152.98
Total Estimated Revenues to Fund Adopted Budget	0004	86,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

48 Stillwater

0859 Rapelje H S

Submit ID: 0859-92601423

17 Adult Education Fund

Adopted Budget	0001	13,161.00

Budget Uses

Expenditure Budget	0002	13,161.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	17,099.05
Operating Reserve	0961	4,606.35
Unreserved Fund Balance Reappropriated	0970	12,492.70

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	669.23
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	13,161.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.93

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	37,790.12

Budget Uses

Expenditure Budget	0002	37,790.12
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	35,841.09
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	35,841.09
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,544.11
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	404.92
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	37,790.12
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

48 Stillwater

0859 Rapelje H S

Submit ID: 0859-92601423

29 Flexibility Fund

Adopted Budget	0001	29,705.95

Budget Uses

Expenditure Budget	0002	29,705.95
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	28,598.93
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	28,598.93

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,107.02
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	29,705.95
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

48 Stillwater

0859 Rapelje H S

Submit ID: 0859-92601423

61 Building Reserve Fund

Adopted Budget	0001	121,578.78

Budget Uses

Expenditure Budget	0002	121,578.78
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	64,328.86
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	64,328.86
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	2,834.92
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	33,932.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	12,000.00	
Building Reserve Permissive Levy	1110(b)	8,483.00	
District Tax Levy		1110	20,483.00
District Mills		999	2.48
Building Reserve Voted Mills		0134	1.45
Building Reserve Permissive Mills		0135	1.03
Total Estimated Revenues to Fund Adopted Budget		0004	121,578.78

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
06/30/2025	60,000.00	5	612	0.00	12,000.00	12,000.00
Total						12,000.00

Budget Report
FY 2026

42 Richland

0754 Rau Elem

Submit ID: 0754-00284768

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 73	N/A	8,545,603

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Leigh Merritt

(Signature) (Date)

Chairperson, School Trustees: Kelly Alvstad

(Signature) (Date)

County Superintendent: Dr Timothy Tharp

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

42 Richland

0754 Rau Elem

Submit ID: 0754-00284768

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	640,693.71	54,411.99	10%	8.49%	0.00	456,680.02	184,013.69	21.53
10 Transportation	150,000.00	30,000.00	20%	20.00%	16,410.41	31,649.00	101,940.59	11.93
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	60,000.00		N/A		45,186.67	0.00	14,813.33	1.73
14 Retirement	100,000.00	20,000.00	20%	20.00%	19,264.62	80,735.38		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	450.69	0.00	N/A	0.00%	11.74	438.95	0.00	0.00
29 Flexibility	386,263.27	0.00	N/A	0.00%	186,263.27	200,000.00	0.00	0.00
61 Building Reserve	107,667.86	0.00	N/A	0.00%	59,042.87	37,384.75	11,240.24	1.32
Total of All Funds	1,445,075.53	104,411.99			326,179.58	806,888.10	312,007.85	36.51

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

42 Richland

0754 Rau Elem

Submit ID: 0754-00284768

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 RAU K-6 73 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	238,883.24
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	60,528.00
D.	At Risk Student	(I-D)	1,456.78
E.	Indian Education For All	(I-E)	1,852.01
F.	American Indian Achievement Gap	(I-F)	249.00
G.	Data For Achievement	(I-G)	1,773.17
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	11,779.20
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,926.16
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	671.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	75
B.	BASE Budget Limit	(II-B)	474,795.67
C.	Maximum Budget Limit	(II-C)	586,641.23
D.	Over-BASE Levy As Submitted on Budget	(II-D)	4,821.36
E.	Adopted Budget	(II-E)	604,534.59

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	511,451.82
H.	Maximum Budget Limit	(II-H)	627,757.92
I.	Highest Budget Without a Vote	(II-I)	555,636.33
J.	Highest Budget	(II-J)	640,693.71
K.	Highest Voted Amount	(II-K)	85,057.38
L.	Amount Approved on Ballot by Voters	(II-L)	85,057.38
M.	Adopted Budget	(II-M)	640,693.71

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		54,411.99
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		54,411.99

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		640,693.71
	1. BASE Budget Limit	(V-A1)	511,451.82	
	2. Over-BASE Budget	(V-A2)	129,241.89	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		238,883.24
	1. Direct State Aid Paid By State	(V-B1)	238,883.24	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		60,528.00
D.	At Risk Student	(V-D)		1,456.78
E.	Indian Education For All	(V-E)		1,852.01
F.	American Indian Achievement Gap	(V-F)		249.00
G.	Data For Achievement	(V-G)		1,773.17
H.	Special Education Allowable Cost Payment	(V-H)		11,779.20
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		126,047.49
	1. Actual Non-Levy Revenue	(V-J1)	1,115.94	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	124,931.55	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		68,882.93
	1. State - Guaranteed Tax Base Aid	(V-L1)	14,111.13	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	54,771.80	
M.	**Subtotal of BASE Budget Revenue	(V-M)		511,451.82

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		129,241.89
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		129,241.89

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		6.41
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		15.12
	1. District Property Tax Levy Mills	(V-U1)	15.12	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		21.53

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

42 Richland

0754 Rau Elem

Submit ID: 0754-00284768

01 General Fund

Adopted Budget	0001	640,693.71

Budget Uses

Expenditure Budget	0002	640,693.71
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	238,883.24
Quality Educator	3111	60,528.00
At Risk Student	3112	1,456.78
Indian Education For All	3113	1,852.01
American Indian Achievement Gap	3114	249.00
State Special Education Allowable Cost Payment to Districts	3115	11,779.20
Data For Achievement	3116	1,773.17
State - Guaranteed Tax Base Aid	3120	14,111.13

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,113.64
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	2.30
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	59,871.72
Tuition from School Districts Outside State	1330	65,059.83
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	54,771.80		
Over-BASE Levy	1110(c)	129,241.89		
District Tax Levy			1110	184,013.69
Total Estimated Revenues to Fund Adopted Budget			0004	640,693.71
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	150,000.00

Budget Uses

Expenditure Budget	0002	150,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	28,771.82
Contingency	0006	2,877.18
Over-Schedule	0011	118,351.00
Fund Balance for Budget	TFS48	46,410.41
Operating Reserve	0961	30,000.00
Unreserved Fund Balance Reappropriated	0970	16,410.41

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	7,912.25
State - On-Schedule Transportation Reimbursement	3210	23,736.75
District Tax Levy	1110	101,940.59
District Mills	999	11.93
Total Estimated Revenues to Fund Adopted Budget	0004	150,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	60,000.00

Budget Uses

Expenditure Budget	0002	60,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	45,186.67
Unreserved Fund Balance Reappropriated	0970	45,186.67

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	14,813.33
District Mills	999	1.73
Total Estimated Revenues to Fund Adopted Budget	0004	60,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	100,000.00

Budget Uses

Expenditure Budget	0002	100,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	39,264.62
Operating Reserve	0961	20,000.00
Unreserved Fund Balance Reappropriated	0970	19,264.62

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	80,735.38
Total Estimated Revenues to Fund Adopted Budget	0004	100,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	450.69

Budget Uses

Expenditure Budget	0002	450.69
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	11.74
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	11.74
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	438.95
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	450.69
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	386,263.27

Budget Uses

Expenditure Budget	0002	386,263.27
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	186,263.27
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	186,263.27

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	200,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	386,263.27
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

42 Richland

0754 Rau Elem

Submit ID: 0754-00284768

61 Building Reserve Fund

Adopted Budget		0001	107,667.86

Budget Uses

Expenditure Budget		0002	107,667.86
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	59,042.87
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	59,042.87
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	37,384.75
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	11,240.24	
District Tax Levy		1110	11,240.24
District Mills		999	1.32
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.32
Total Estimated Revenues to Fund Adopted Budget		0004	107,667.86

Budget Report
FY 2026

05 Carbon

0056 Red Lodge Elem

Submit ID: 0056-55465839

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 328	N/A	23,083,060

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Kristy Majerus

(Signature) (Date)

Chairperson, School Trustees: Mathew Heaton

(Signature) (Date)

County Superintendent: Leah Niemi

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026
05 Carbon
0056 Red Lodge Elem

Submit ID: 0056-55465839

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,801,441.70	326,643.48	10%	11.66%	0.00	1,718,009.44	1,083,432.26	46.94
10 Transportation	304,095.00	60,819.00	20%	20.00%	10,617.02	34,484.84	258,993.14	11.22
11 Bus Depreciation Reserve	390,972.90	0.00	N/A	0.00%	324,767.11	0.00	66,205.79	2.87
13 Tuition	123,602.00		N/A		3,518.28	0.00	120,083.72	5.20
14 Retirement	426,495.00	85,299.00	20%	20.00%	26,461.08	400,033.92		
17 Adult Education	90,601.00	31,710.35	35%	35.00%	5,715.86	0.00	84,885.14	3.68
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	173,992.16	0.00	N/A	0.00%	109,175.67	1,954.49	62,862.00	2.72
29 Flexibility	16,904.39	0.00	N/A	0.00%	12,132.61	4,771.78	0.00	0.00
61 Building Reserve	504,708.18	0.00	N/A	0.00%	301,298.18	42,410.00	161,000.00	6.98
Total of All Funds	4,832,812.33	504,471.83			793,685.81	2,201,664.47	1,837,462.05	79.61

50 Debt Service Tax Jurisdiction								
0056	318,850.00	18,536.15	20-9-438	5.81%	0.00	0.00	318,850.00	13.81

Budget Report
FY 2026

05 Carbon

0056 Red Lodge Elem

Submit ID: 0056-55465839

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	RED LODGE K-6	244 *
M1	RED LODGE 7-8	84 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,098,805.48
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	206,173.50
D.	At Risk Student	(I-D)	7,032.25
E.	Indian Education For All	(I-E)	8,321.36
F.	American Indian Achievement Gap	(I-F)	1,743.00
G.	Data For Achievement	(I-G)	7,967.12
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	51,861.20
I.	State Special Education Related-Services Payment To Coop	(I-I)	17,286.01
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	13,275.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	334
B.	BASE Budget Limit	(II-B)	2,157,226.96
C.	Maximum Budget Limit	(II-C)	2,685,636.96
D.	Over-BASE Levy As Submitted on Budget	(II-D)	524,142.15
E.	Adopted Budget	(II-E)	2,681,369.11

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,277,299.55
H.	Maximum Budget Limit	(II-H)	2,843,024.35
I.	Highest Budget Without a Vote	(II-I)	2,801,441.70
J.	Highest Budget	(II-J)	2,843,024.35
K.	Highest Voted Amount	(II-K)	41,582.65
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,801,441.70

Budget Report
FY 2026
05 Carbon
0056 Red Lodge Elem

Submit ID: 0056-55465839

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			280,144.17
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			46,499.31
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	46,499.31		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			326,643.48

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)			2,801,441.70
	1. BASE Budget Limit	(V-A1)	2,277,299.55		
	2. Over-BASE Budget	(V-A2)	524,142.15		

Funding The BASE Budget:

B.	Direct State Aid	(V-B)			1,098,805.48
	1. Direct State Aid Paid By State	(V-B1)	1,098,805.48		
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00		
C.	Quality Educator	(V-C)			206,173.50
D.	At Risk Student	(V-D)			7,032.25
E.	Indian Education For All	(V-E)			8,321.36
F.	American Indian Achievement Gap	(V-F)			1,743.00
G.	Data For Achievement	(V-G)			7,967.12
H.	Special Education Allowable Cost Payment	(V-H)			51,861.20
I.	Remaining Fund Balance Available	(V-I)			0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)			14,452.28
	1. Actual Non-Levy Revenue	(V-J1)	14,452.28		
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00		
	3. TIF Applied To BASE Budget	(V-J3)	0.00		
	4. Tuition	(V-J4)	0.00		
K.	Other Non-Levy Revenue and Funding Sources	(V-K)			0.00
L.	BASE Levy Requirements	(V-L)			880,943.36
	1. State - Guaranteed Tax Base Aid	(V-L1)	321,653.25		
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	559,290.11		
M.	**Subtotal of BASE Budget Revenue	(V-M)			2,277,299.55

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)			0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)			0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00		
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00		

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		524,142.15
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		524,142.15

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		24.23
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		22.71
	1. District Property Tax Levy Mills	(V-U1)	22.71	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		46.94

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
05 Carbon
0056 Red Lodge Elem

Submit ID: 0056-55465839

01 General Fund

Adopted Budget	0001	2,801,441.70

Budget Uses

Expenditure Budget	0002	2,801,441.70
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,098,805.48
Quality Educator	3111	206,173.50
At Risk Student	3112	7,032.25
Indian Education For All	3113	8,321.36
American Indian Achievement Gap	3114	1,743.00
State Special Education Allowable Cost Payment to Districts	3115	51,861.20
Data For Achievement	3116	7,967.12
State - Guaranteed Tax Base Aid	3120	321,653.25

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	14,445.35
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	6.93
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	559,290.11		
Over-BASE Levy	1110(c)	524,142.15		
District Tax Levy			1110	1,083,432.26
Total Estimated Revenues to Fund Adopted Budget			0004	2,801,441.70
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	304,095.00

Budget Uses

Expenditure Budget	0002	304,095.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	31,349.86
Contingency	0006	3,134.99
Over-Schedule	0011	269,610.15
Fund Balance for Budget	TFS48	71,436.02
Operating Reserve	0961	60,819.00
Unreserved Fund Balance Reappropriated	0970	10,617.02

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	8,621.21
State - On-Schedule Transportation Reimbursement	3210	25,863.63
District Tax Levy	1110	258,993.14
District Mills	999	11.22
Total Estimated Revenues to Fund Adopted Budget	0004	304,095.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

05 Carbon

0056 Red Lodge Elem

Submit ID: 0056-55465839

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	390,972.90

Budget Uses

Expenditure Budget	0002	390,972.90
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	324,767.11
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	324,767.11
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	66,205.79
District Mills	999	2.87
Total Estimated Revenues to Fund Adopted Budget	0004	390,972.90

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 BlueBird -	2021	73,515.00	29,406.00	14,703.00	14,703.00
2020 55-Passenger Bux #6605	2020	67,425.00	53,940.00	13,485.00	13,485.00
2019 55-Passenger Bus #3999	2019	58,290.00	69,948.00	11,658.00	11,658.00
2001 Prevost Coach Bus #4025	2017	65,883.94	79,060.74	13,176.79	13,176.79
2015 Chevrolet Express Bluebird Bus #7879	2016	36,250.00	54,375.00	N/A	NA
2016 77-Passenter Bus #8722	2016	62,930.00	80,516.00	12,586.00	12,586.00
2015 66-Passenger Bus #9063	2015	55,970.00	83,358.00	11,194.00	597.00
2014 48-Passenger Bus #4670	2014	33,640.00	50,460.00	N/A	NA
2007 MCI	2013	138,040.00	207,060.00	N/A	NA
2013 66-Passenger Bus #2367	2012	57,884.00	86,826.00	N/A	NA
66-Passenger Bus #0111	2010	46,806.00	70,209.00	N/A	NA
2009 66-Passenger Bus #2226	2009	45,530.00	68,295.00	N/A	NA
Total					66,205.79

Budget Report
FY 2026
05 Carbon
0056 Red Lodge Elem

Submit ID: 0056-55465839

13 Tuition Fund

Adopted Budget	0001	123,602.00

Budget Uses

Expenditure Budget	0002	123,602.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,518.28
Unreserved Fund Balance Reappropriated	0970	3,518.28

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	120,083.72
District Mills	999	5.20
Total Estimated Revenues to Fund Adopted Budget	0004	123,602.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
05 Carbon
0056 Red Lodge Elem

Submit ID: 0056-55465839

14 Retirement Fund

Adopted Budget	0001	426,495.00

Budget Uses

Expenditure Budget	0002	426,495.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	111,760.08
Operating Reserve	0961	85,299.00
Unreserved Fund Balance Reappropriated	0970	26,461.08

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	400,033.92
Total Estimated Revenues to Fund Adopted Budget	0004	426,495.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	90,601.00

Budget Uses

Expenditure Budget	0002	90,601.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	37,426.21
Operating Reserve	0961	31,710.35
Unreserved Fund Balance Reappropriated	0970	5,715.86

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	84,885.14
District Mills	999	3.68
Total Estimated Revenues to Fund Adopted Budget	0004	90,601.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	173,992.16

Budget Uses

Expenditure Budget	0002	173,992.16
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	109,175.67
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	109,175.67
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,954.49
District Tax Levy	1110	62,862.00
District Mills	999	2.72
Total Estimated Revenues to Fund Adopted Budget	0004	173,992.16
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
05 Carbon
0056 Red Lodge Elem

Submit ID: 0056-55465839

29 Flexibility Fund

Adopted Budget	0001	16,904.39

Budget Uses

Expenditure Budget	0002	16,904.39
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	12,132.61
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	12,132.61

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	4,771.78
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	16,904.39
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
05 Carbon

0056 Red Lodge Elem

Submit ID: 0056-55465839

50 Debt Service Fund
0056

Taxable Value		23,083,060.00
Adopted Budget	0001	318,850.00

Budget Uses

Expenditure Budget	0002	318,850.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	18,536.15
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	18,536.15
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	318,850.00
Jurisdiction Mills	999	13.81
Total Estimated Revenues to Fund Adopted Budget	0004	318,850.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
Elementary Refunding Bond	02/09/2017	06/30/2027	2,760,000.00	310,000.00	300,000.00	18,300.00	550.00
Total Bond Requirements							318,850.00
Total Debt Service Requirements						0002	318,850.00

Budget Report
FY 2026
05 Carbon

0056 Red Lodge Elem

Submit ID: 0056-55465839

61 Building Reserve Fund

Adopted Budget	0001	504,708.18

Budget Uses

Expenditure Budget	0002	504,708.18
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	301,298.18
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	301,298.18
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds			1123	0.00
BR Permissive Revenues - Coal Gross Proceeds			1125	0.00
Tax Title and Property Sales			1130	0.00
BR Permissive Revenues - Tax Title and Property Sales			1131	0.00
Interest Earnings			1510	0.00
BR Permissive Revenues - Interest Earnings			1511	0.00
Other Revenue from Local Sources			1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources			1901	0.00
State - School Major Maintenance Aid (SMMA)			3283	42,410.00
State - Payment in Lieu of Taxes - FWP			3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP			3303	0.00
Montana Oil and Gas Tax			3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax			3461	0.00
Other Revenue			9100	0.00
BR Permissive Revenues - Other Revenue			9101	0.00
Residual Equity Transfers In			9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)				No
Building Reserve Voted Levy	1110(a)	125,000.00		
Building Reserve Permissive Levy	1110(b)	36,000.00		
District Tax Levy			1110	161,000.00
District Mills			999	6.98
Building Reserve Voted Mills			0134	5.42
Building Reserve Permissive Mills			0135	1.56
Total Estimated Revenues to Fund Adopted Budget			0004	504,708.18

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/06/2025	1,875,000.00	15	612	0.00	125,000.00	125,000.00
Total						125,000.00

Budget Report
FY 2026

05 Carbon

0057 Red Lodge H S

Submit ID: 0057-35027729

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	183	27,215,932

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Kristy Majerus

(Signature) (Date)

Chairperson, School Trustees: Mathew Heaton

(Signature) (Date)

County Superintendent: Leah Niemi

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026
05 Carbon
0057 Red Lodge H S

Submit ID: 0057-35027729

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,100,211.61	277,463.05	10%	13.21%	0.00	1,342,499.91	757,711.70	27.83
10 Transportation	248,348.00	49,669.60	20%	20.00%	25,112.54	24,971.80	198,263.66	7.28
11 Bus Depreciation Reserve	350,418.10	0.00	N/A	0.00%	316,793.18	0.00	33,624.92	1.24
13 Tuition	117,772.00		N/A		41,217.82	0.00	76,554.18	2.81
14 Retirement	400,000.00	80,000.00	20%	20.00%	132,572.32	267,427.68		
17 Adult Education	97,871.00	34,254.85	35%	35.00%	5,042.18	0.00	92,828.82	3.41
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	127,183.86	0.00	N/A	0.00%	70,031.39	1,470.47	55,682.00	2.05
29 Flexibility	20,385.88	0.00	N/A	0.00%	551.68	19,834.20	0.00	0.00
61 Building Reserve	387,340.16	0.00	N/A	0.00%	201,065.16	40,575.00	145,700.00	5.35
Total of All Funds	3,849,530.61	441,387.50			792,386.27	1,696,779.06	1,360,365.28	49.97

50 Debt Service Tax Jurisdiction								
0057 Red Lodge HS	572,400.00	20,000.00	20-9-438	3.49%	10,588.89	0.00	561,811.11	20.64

Budget Report
FY 2026

05 Carbon

0057 Red Lodge H S

Submit ID: 0057-35027729

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 RED LODGE HS 9-12 183 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	839,504.22
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	148,482.75
D.	At Risk Student	(I-D)	3,578.52
E.	Indian Education For All	(I-E)	4,642.71
F.	American Indian Achievement Gap	(I-F)	1,992.00
G.	Data For Achievement	(I-G)	4,445.07
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	31,256.36
I.	State Special Education Related-Services Payment To Coop	(I-I)	9,924.46
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	21,945.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	185
B.	BASE Budget Limit	(II-B)	1,595,324.07
C.	Maximum Budget Limit	(II-C)	1,986,406.82
D.	Over-BASE Levy As Submitted on Budget	(II-D)	386,873.47
E.	Adopted Budget	(II-E)	1,982,197.54

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,713,338.14
H.	Maximum Budget Limit	(II-H)	2,138,182.23
I.	Highest Budget Without a Vote	(II-I)	2,100,211.61
J.	Highest Budget	(II-J)	2,138,182.23
K.	Highest Voted Amount	(II-K)	37,970.62
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,100,211.61

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		210,021.16
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		67,441.89
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	67,441.89	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		277,463.05

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,100,211.61
	1. BASE Budget Limit	(V-A1)	1,713,338.14	
	2. Over-BASE Budget	(V-A2)	386,873.47	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		839,504.22
	1. Direct State Aid Paid By State	(V-B1)	839,504.22	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		148,482.75
D.	At Risk Student	(V-D)		3,578.52
E.	Indian Education For All	(V-E)		4,642.71
F.	American Indian Achievement Gap	(V-F)		1,992.00
G.	Data For Achievement	(V-G)		4,445.07
H.	Special Education Allowable Cost Payment	(V-H)		31,256.36
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		9,707.38
	1. Actual Non-Levy Revenue	(V-J1)	9,707.38	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		669,729.13
	1. State - Guaranteed Tax Base Aid	(V-L1)	298,890.90	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	370,838.23	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,713,338.14

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		386,873.47
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		386,873.47

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		13.62
U.	Over-BASE Mills	(V-U)		14.21
	1. District Property Tax Levy Mills	(V-U1)	14.21	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		27.83

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	2,100,211.61

Budget Uses

Expenditure Budget	0002	2,100,211.61
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	839,504.22
Quality Educator	3111	148,482.75
At Risk Student	3112	3,578.52
Indian Education For All	3113	4,642.71
American Indian Achievement Gap	3114	1,992.00
State Special Education Allowable Cost Payment to Districts	3115	31,256.36
Data For Achievement	3116	4,445.07
State - Guaranteed Tax Base Aid	3120	298,890.90

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	9,246.35
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	461.03
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	370,838.23		
Over-BASE Levy	1110(c)	386,873.47		
District Tax Levy			1110	757,711.70
Total Estimated Revenues to Fund Adopted Budget			0004	2,100,211.61
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	248,348.00

Budget Uses

Expenditure Budget	0002	248,348.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	22,701.62
Contingency	0006	2,270.16
Over-Schedule	0011	223,376.22
Fund Balance for Budget	TFS48	74,782.14
Operating Reserve	0961	49,669.60
Unreserved Fund Balance Reappropriated	0970	25,112.54

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	6,242.95
State - On-Schedule Transportation Reimbursement	3210	18,728.85
District Tax Levy	1110	198,263.66
District Mills	999	7.28
Total Estimated Revenues to Fund Adopted Budget	0004	248,348.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
05 Carbon

0057 Red Lodge H S

Submit ID: 0057-35027729

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	350,418.10

Budget Uses

Expenditure Budget	0002	350,418.10
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	316,793.18
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	316,793.18
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	33,624.92
District Mills	999	1.24
Total Estimated Revenues to Fund Adopted Budget	0004	350,418.10

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 BlueBird	2021	53,235.00	31,941.00	10,647.00	10,647.00
2020 55-Passenger Bus #6605	2020	48,825.00	39,060.00	9,765.00	9,765.00
2019 55-Passenger Bus #3999	2019	42,210.00	44,710.00	8,442.00	8,442.00
2001 Prevost Coach Bus #4025	2017	47,709.06	66,792.67	9,541.81	4,770.92
2015 Chevrolet Express Bluebird - Bus #7879	2016	26,250.00	39,375.00	N/A	NA
2015 66-Passenger Bus #9063	2015	40,530.00	60,795.00	N/A	NA
2016 77-Passenger Bus #8722	2015	45,570.00	68,355.00	N/A	NA
2014 48-Passenger Bus #4670	2014	24,360.00	36,540.00	N/A	NA
2007 MCI	2013	99,960.00	149,940.00	N/A	NA
2013 66-Passenger Bus #2367	2012	41,916.00	62,874.00	N/A	NA
2011 66-Passenger Bus #0111	2010	33,894.00	50,841.00	N/A	NA
2009 66-Passenger Bus #2226	2009	32,970.00	49,455.00	N/A	NA
2008 55-Passenger Bus #6678	2007	32,981.00	49,471.50	N/A	NA
Total					33,624.92

13 Tuition Fund

Adopted Budget	0001	117,772.00

Budget Uses

Expenditure Budget	0002	117,772.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	41,217.82
Unreserved Fund Balance Reappropriated	0970	41,217.82

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	76,554.18
District Mills	999	2.81
Total Estimated Revenues to Fund Adopted Budget	0004	117,772.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
05 Carbon
0057 Red Lodge H S

Submit ID: 0057-35027729

14 Retirement Fund

Adopted Budget	0001	400,000.00

Budget Uses

Expenditure Budget	0002	400,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	212,572.32
Operating Reserve	0961	80,000.00
Unreserved Fund Balance Reappropriated	0970	132,572.32

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	267,427.68
Total Estimated Revenues to Fund Adopted Budget	0004	400,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
05 Carbon
0057 Red Lodge H S

Submit ID: 0057-35027729

17 Adult Education Fund

Adopted Budget	0001	97,871.00

Budget Uses

Expenditure Budget	0002	97,871.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	39,297.03
Operating Reserve	0961	34,254.85
Unreserved Fund Balance Reappropriated	0970	5,042.18

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	92,828.82
District Mills	999	3.41
Total Estimated Revenues to Fund Adopted Budget	0004	97,871.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
05 Carbon
0057 Red Lodge H S

Submit ID: 0057-35027729

28 Technology Fund

Adopted Budget	0001	127,183.86

Budget Uses

Expenditure Budget	0002	127,183.86
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	70,031.39
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	70,031.39
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,470.47
District Tax Levy	1110	55,682.00
District Mills	999	2.05
Total Estimated Revenues to Fund Adopted Budget	0004	127,183.86
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
05 Carbon
0057 Red Lodge H S

Submit ID: 0057-35027729

29 Flexibility Fund

Adopted Budget	0001	20,385.88

Budget Uses

Expenditure Budget	0002	20,385.88
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	551.68
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	551.68

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	19,834.20
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	20,385.88
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
05 Carbon
0057 Red Lodge H S

Submit ID: 0057-35027729

50 Debt Service Fund
0057 Red Lodge HS

Taxable Value		27,215,932.00
Adopted Budget	0001	572,400.00

Budget Uses

Expenditure Budget	0002	572,400.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	30,588.89
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	20,000.00
Unreserved Fund Balance Reappropriated	0970	10,588.89
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	561,811.11
Jurisdiction Mills	999	20.64
Total Estimated Revenues to Fund Adopted Budget	0004	572,400.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
High School Refunding Bond	02/09/2017	06/30/2027	3,255,000.00	370,000.00	355,000.00	25,300.00	275.00
High School Bond	12/03/2020	06/30/2041	5,950,000.00	5,880,000.00	15,000.00	176,550.00	275.00
Total Bond Requirements							572,400.00

Total Debt Service Requirements	0002	572,400.00

Budget Report
FY 2026

05 Carbon

0057 Red Lodge H S

Submit ID: 0057-35027729

61 Building Reserve Fund

Adopted Budget		0001	387,340.16

Budget Uses

Expenditure Budget		0002	387,340.16
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	201,065.16
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	201,065.16
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	40,575.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	125,000.00	
Building Reserve Permissive Levy	1110(b)	20,700.00	
District Tax Levy		1110	145,700.00
District Mills		999	5.35
Building Reserve Voted Mills		0134	4.59
Building Reserve Permissive Mills		0135	0.76
Total Estimated Revenues to Fund Adopted Budget		0004	387,340.16

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/06/2025	1,875,000.00	15	612	0.00	125,000.00	125,000.00
Total						125,000.00

Budget Report
FY 2026

48 Stillwater

0850 Reed Point Elem

Submit ID: 0850-66421035

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	43	N/A	4,298,277

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 48 Stillwater	28	N/A	3,399,176
Non-located - 49 Sweet Grass	15	N/A	899,101

The final budget is approved as set forth in this document.

Certification

District Clerk: Linette Purdum

(Signature) (Date)

Chairperson, School Trustees: Jon Ott

(Signature) (Date)

County Superintendent: Mark Ranstrom

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

48 Stillwater

0850 Reed Point Elem

Submit ID: 0850-66421035

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	624,849.31	50,604.11	10%	8.10%	0.00	395,535.17	229,314.14	53.35
10 Transportation	70,501.29	14,100.26	20%	20.00%	5,407.66	36,958.48	28,135.15	6.55
11 Bus Depreciation Reserve	140,426.33	0.00	N/A	0.00%	109,489.44	0.00	30,936.89	7.20
13 Tuition	38,100.00		N/A		1,159.89	0.00	36,940.11	8.59
14 Retirement	115,000.00	19,171.63	20%	16.67%	0.00	115,000.00		
17 Adult Education	5,000.00	0.00	35%	0.00%	2,391.80	0.00	2,608.20	0.61
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,097.80	0.00	N/A	0.00%	692.78	405.02	0.00	0.00
29 Flexibility	32,300.00	0.00	N/A	0.00%	31,228.13	1,071.87	0.00	0.00
61 Building Reserve	60,430.52	0.00	N/A	0.00%	15,715.52	35,772.00	8,943.00	2.08
Total of All Funds	1,087,705.25	83,876.00			166,085.22	584,742.54	336,877.49	78.38

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

48 Stillwater

0850 Reed Point Elem

Submit ID: 0850-66421035

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	REEDPOINT K-6	30
M1	REEDPOINT 7-8	13

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	216,827.64
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	53,355.43
D.	At Risk Student	(I-D)	1,717.44
E.	Indian Education For All	(I-E)	1,090.91
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	1,044.47
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	18,363.07
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,344.79
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	2,693.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	41
B.	BASE Budget Limit	(II-B)	408,590.85
C.	Maximum Budget Limit	(II-C)	507,349.38
D.	Over-BASE Levy As Submitted on Budget	(II-D)	174,212.47
E.	Adopted Budget	(II-E)	583,208.18

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	471,912.86
H.	Maximum Budget Limit	(II-H)	589,607.38
I.	Highest Budget Without a Vote	(II-I)	624,849.31
J.	Highest Budget	(II-J)	624,849.31
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	624,849.31

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		50,604.11
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		50,604.11

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		624,849.31
1.	BASE Budget Limit	(V-A1)	471,912.86	
2.	Over-BASE Budget	(V-A2)	152,936.45	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		216,827.64
1.	Direct State Aid Paid By State	(V-B1)	216,827.64	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		53,355.43
D.	At Risk Student	(V-D)		1,717.44
E.	Indian Education For All	(V-E)		1,090.91
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		1,044.47
H.	Special Education Allowable Cost Payment	(V-H)		18,363.07
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		41,412.65
1.	Actual Non-Levy Revenue	(V-J1)	19,248.57	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	22,164.08	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		138,101.25
1.	State - Guaranteed Tax Base Aid	(V-L1)	61,723.56	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	76,377.69	
M.	**Subtotal of BASE Budget Revenue	(V-M)		471,912.86

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		152,936.45
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		152,936.45

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		17.77
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		35.58
	1. District Property Tax Levy Mills	(V-U1)	35.58	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		53.35

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
48 Stillwater

0850 Reed Point Elem

Submit ID: 0850-66421035

01 General Fund

Adopted Budget	0001	624,849.31

Budget Uses

Expenditure Budget	0002	624,849.31
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	216,827.64
Quality Educator	3111	53,355.43
At Risk Student	3112	1,717.44
Indian Education For All	3113	1,090.91
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	18,363.07
Data For Achievement	3116	1,044.47
State - Guaranteed Tax Base Aid	3120	61,723.56

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	19,248.57
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	22,164.08
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	76,377.69		
Over-BASE Levy	1110(c)	152,936.45		
District Tax Levy			1110	229,314.14
Total Estimated Revenues to Fund Adopted Budget			0004	624,849.31
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	70,501.29

Budget Uses

Expenditure Budget	0002	70,501.29
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	36,457.20
Contingency	0006	501.29
Over-Schedule	0011	33,542.80
Fund Balance for Budget	TFS48	19,507.92
Operating Reserve	0961	14,100.26
Unreserved Fund Balance Reappropriated	0970	5,407.66

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	9,239.62
State - On-Schedule Transportation Reimbursement	3210	27,718.86
District Tax Levy	1110	28,135.15
District Mills	999	6.55
Total Estimated Revenues to Fund Adopted Budget	0004	70,501.29
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	140,426.33

Budget Uses

Expenditure Budget	0002	140,426.33
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	109,489.44
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	109,489.44
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	30,936.89
District Mills	999	7.20
Total Estimated Revenues to Fund Adopted Budget	0004	140,426.33

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2025 Thomas - 5936	2024	59,980.00	0.00	11,996.00	11,996.00
TYPE E 2021 FORD EXPEDITION MAX - 7266	2024	26,880.97	5,376.19	5,376.19	5,376.19
2021 THOMAS	2020	48,456.50	23,536.95	9,691.30	9,691.30
Type E 2017 Ford Expedition	2019	19,367.00	13,556.90	3,873.40	3,873.40
Blue Bird All American Coach	2014	73,577.50	110,366.25	N/A	NA
Bus C 2007 Thomas Freightliner	2007	33,649.00	50,473.50	N/A	NA
Total					30,936.89

13 Tuition Fund

Adopted Budget	0001	38,100.00

Budget Uses

Expenditure Budget	0002	38,100.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,159.89
Unreserved Fund Balance Reappropriated	0970	1,159.89

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	36,940.11
District Mills	999	8.59
Total Estimated Revenues to Fund Adopted Budget	0004	38,100.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	115,000.00

Budget Uses

Expenditure Budget	0002	115,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	19,171.63
Operating Reserve	0961	19,171.63
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	115,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	115,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	5,000.00

Budget Uses

Expenditure Budget	0002	5,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,391.80
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,391.80

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,608.20
District Mills	999	0.61
Total Estimated Revenues to Fund Adopted Budget	0004	5,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,097.80

Budget Uses

Expenditure Budget	0002	1,097.80
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	692.78
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	692.78
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	405.02
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,097.80
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	32,300.00

Budget Uses

Expenditure Budget	0002	32,300.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	31,228.13
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	31,228.13

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	1,071.87
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	32,300.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

48 Stillwater

0850 Reed Point Elem

Submit ID: 0850-66421035

61 Building Reserve Fund

Adopted Budget		0001	60,430.52

Budget Uses

Expenditure Budget		0002	60,430.52
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	15,715.52
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	15,715.52
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	35,772.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	8,943.00	
District Tax Levy		1110	8,943.00
District Mills		999	2.08
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.08
Total Estimated Revenues to Fund Adopted Budget		0004	60,430.52

Budget Report
FY 2026

48 Stillwater

0851 Reed Point H S

Submit ID: 0851-19910942

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	16	3,874,871

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 48 Stillwater	N/A	7	3,399,176
Non-located - 49 Sweet Grass	N/A	9	475,695

The final budget is approved as set forth in this document.

Certification

District Clerk: Linette Purdum

(Signature) (Date)

Chairperson, School Trustees: Jon Ott

(Signature) (Date)

County Superintendent: Mark Ranstrom

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

48 Stillwater

0851 Reed Point H S

Submit ID: 0851-19910942

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	546,891.63	48,652.35	10%	8.90%	0.00	406,223.13	140,668.50	36.30
10 Transportation	67,000.00	13,400.00	20%	20.00%	9,713.90	40,102.92	17,183.18	4.43
11 Bus Depreciation Reserve	118,351.33	0.00	N/A	0.00%	87,414.44	0.00	30,936.89	7.98
13 Tuition	12,500.00		N/A		16,168.64	0.00	0.00	0.00
14 Retirement	101,000.00	19,394.94	20%	19.20%	0.00	101,000.00		
17 Adult Education	5,000.00	0.00	35%	0.00%	2,924.46	0.00	2,075.54	0.54
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	2,567.36	0.00	N/A	0.00%	2,181.77	385.59	0.00	0.00
29 Flexibility	45,025.49	0.00	N/A	0.00%	39,402.49	5,623.00	0.00	0.00
61 Building Reserve	59,674.93	0.00	N/A	0.00%	17,489.93	33,748.00	8,437.00	2.18
Total of All Funds	958,010.74	81,447.29			175,295.63	587,082.64	199,301.11	51.43

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

48 Stillwater

0851 Reed Point H S

Submit ID: 0851-19910942

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 REEDPOINT HS 9-12 16 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	222,343.61
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	44,889.08
D.	At Risk Student	(I-D)	947.61
E.	Indian Education For All	(I-E)	405.92
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	388.64
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	3,179.19
I.	State Special Education Related-Services Payment To Coop	(I-I)	654.36
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	9,817.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	19
B.	BASE Budget Limit	(II-B)	435,901.10
C.	Maximum Budget Limit	(II-C)	541,687.63
D.	Over-BASE Levy As Submitted on Budget	(II-D)	97,617.37
E.	Adopted Budget	(II-E)	533,702.51

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	449,274.26
H.	Maximum Budget Limit	(II-H)	558,882.00
I.	Highest Budget Without a Vote	(II-I)	546,891.63
J.	Highest Budget	(II-J)	564,592.73
K.	Highest Voted Amount	(II-K)	17,701.10
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	546,891.63

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		48,652.35
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		48,652.35

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		546,891.63
1.	BASE Budget Limit	(V-A1)	449,274.26	
2.	Over-BASE Budget	(V-A2)	97,617.37	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		222,343.61
1.	Direct State Aid Paid By State	(V-B1)	222,343.61	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		44,889.08
D.	At Risk Student	(V-D)		947.61
E.	Indian Education For All	(V-E)		405.92
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		388.64
H.	Special Education Allowable Cost Payment	(V-H)		3,179.19
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		16,755.93
1.	Actual Non-Levy Revenue	(V-J1)	13,499.30	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	3,256.63	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		160,364.28
1.	State - Guaranteed Tax Base Aid	(V-L1)	117,313.15	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	43,051.13	
M.	**Subtotal of BASE Budget Revenue	(V-M)		449,274.26

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		97,617.37
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		97,617.37

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		11.11
U.	Over-BASE Mills	(V-U)		25.19
	1. District Property Tax Levy Mills	(V-U1)	25.19	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		36.30

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
48 Stillwater

0851 Reed Point H S

Submit ID: 0851-19910942

01 General Fund

Adopted Budget	0001	546,891.63

Budget Uses

Expenditure Budget	0002	546,891.63
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	222,343.61
Quality Educator	3111	44,889.08
At Risk Student	3112	947.61
Indian Education For All	3113	405.92
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	3,179.19
Data For Achievement	3116	388.64
State - Guaranteed Tax Base Aid	3120	117,313.15

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	13,499.30
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	3,256.63
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	43,051.13		
Over-BASE Levy	1110(c)	97,617.37		
District Tax Levy			1110	140,668.50
Total Estimated Revenues to Fund Adopted Budget			0004	546,891.63
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	67,000.00

Budget Uses

Expenditure Budget	0002	67,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	36,457.20
Contingency	0006	3,645.72
Over-Schedule	0011	26,897.08
Fund Balance for Budget	TFS48	23,113.90
Operating Reserve	0961	13,400.00
Unreserved Fund Balance Reappropriated	0970	9,713.90

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	10,025.73
State - On-Schedule Transportation Reimbursement	3210	30,077.19
District Tax Levy	1110	17,183.18
District Mills	999	4.43
Total Estimated Revenues to Fund Adopted Budget	0004	67,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	118,351.33

Budget Uses

Expenditure Budget	0002	118,351.33
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	87,414.44
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	87,414.44
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	30,936.89
District Mills	999	7.98
Total Estimated Revenues to Fund Adopted Budget	0004	118,351.33

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2025 THOMAS - 5936	2024	59,980.00	6,000.00	11,996.00	11,996.00
TYPE E 2021 FORD EXPEDITION MAX - 7266	2024	26,880.97	5,376.19	5,376.19	5,376.19
2021 THOMAS	2020	48,456.50	24,228.25	9,691.30	9,691.30
Type E 2017 Ford Expedition	2019	19,367.00	13,556.90	3,873.40	3,873.40
Blue Bird All American Coach	2014	73,577.50	110,366.25	N/A	NA
Bus C 2007 Thomas, Freightliner	2007	33,649.00	50,473.50	N/A	NA
Total					30,936.89

13 Tuition Fund

Adopted Budget	0001	12,500.00

Budget Uses

Expenditure Budget	0002	12,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	16,168.64
Unreserved Fund Balance Reappropriated	0970	16,168.64

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	12,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	3,668.64

14 Retirement Fund

Adopted Budget	0001	101,000.00

Budget Uses

Expenditure Budget	0002	101,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	19,394.94
Operating Reserve	0961	19,394.94
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	101,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	101,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	5,000.00

Budget Uses

Expenditure Budget	0002	5,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,924.46
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,924.46

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,075.54
District Mills	999	0.54
Total Estimated Revenues to Fund Adopted Budget	0004	5,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

48 Stillwater

0851 Reed Point H S

Submit ID: 0851-19910942

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	2,567.36

Budget Uses

Expenditure Budget	0002	2,567.36
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,181.77
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,181.77
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	385.59
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,567.36
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	45,025.49

Budget Uses

Expenditure Budget	0002	45,025.49
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	39,402.49
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	39,402.49

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	5,623.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	45,025.49
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

48 Stillwater

0851 Reed Point H S

Submit ID: 0851-19910942

61 Building Reserve Fund

Adopted Budget		0001	59,674.93

Budget Uses

Expenditure Budget		0002	59,674.93
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	17,489.93
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	17,489.93
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	33,748.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	8,437.00	
District Tax Levy		1110	8,437.00
District Mills		999	2.18
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.18
Total Estimated Revenues to Fund Adopted Budget		0004	59,674.93

Budget Report
FY 2026

01 Beaverhead

0015 Reichle Elem

Submit ID: 0015-34575433

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 17	N/A	704,752

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Dalene Hahnkamp

(Signature) (Date)

Chairperson, School Trustees: Justin Rhodes

(Signature) (Date)

County Superintendent: Mike Miller

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

01 Beaverhead

0015 Reichle Elem

Submit ID: 0015-34575433

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	183,768.13	17,069.90	10%	9.29%	0.00	148,549.00	35,219.13	49.98
10 Transportation	29,927.28	2,537.14	20%	8.48%	0.00	21,200.12	8,727.16	12.38
11 Bus Depreciation Reserve	75,518.86	0.00	N/A	0.00%	69,693.83	0.00	5,825.03	8.27
13 Tuition	16,023.56		N/A		0.00	0.00	16,023.56	22.74
14 Retirement	28,300.00	5,660.00	20%	20.00%	5,348.90	22,951.10		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	565.94	0.00	N/A	0.00%	423.64	142.30	0.00	0.00
29 Flexibility	2,258.89	0.00	N/A	0.00%	2,258.89	0.00	0.00	0.00
61 Building Reserve	108,783.53	0.00	N/A	0.00%	73,545.93	28,190.08	7,047.52	10.00
Total of All Funds	445,146.19	25,267.04			151,271.19	221,032.60	72,842.40	103.37

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

01 Beaverhead

0015 Reichle Elem

Submit ID: 0015-34575433

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 REICHLE K-8 17 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	76,498.15
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	22,698.00
D.	At Risk Student	(I-D)	1,333.93
E.	Indian Education For All	(I-E)	431.29
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	412.93
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	2,617.60
I.	State Special Education Related-Services Payment To Coop	(I-I)	872.48
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	1,792.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	18
B.	BASE Budget Limit	(II-B)	150,077.11
C.	Maximum Budget Limit	(II-C)	186,601.78
D.	Over-BASE Levy As Submitted on Budget	(II-D)	17,968.91
E.	Adopted Budget	(II-E)	168,046.02

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	165,799.22
H.	Maximum Budget Limit	(II-H)	204,081.20
I.	Highest Budget Without a Vote	(II-I)	183,768.13
J.	Highest Budget	(II-J)	204,081.20
K.	Highest Voted Amount	(II-K)	20,313.07
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	183,768.13

Budget Report
FY 2026

01 Beaverhead

0015 Reichle Elem

Submit ID: 0015-34575433

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		17,069.90
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		17,069.90

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		183,768.13
	1. BASE Budget Limit	(V-A1)	165,799.22	
	2. Over-BASE Budget	(V-A2)	17,968.91	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		76,498.15
	1. Direct State Aid Paid By State	(V-B1)	76,498.15	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		22,698.00
D.	At Risk Student	(V-D)		1,333.93
E.	Indian Education For All	(V-E)		431.29
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		412.93
H.	Special Education Allowable Cost Payment	(V-H)		2,617.60
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		688.94
	1. Actual Non-Levy Revenue	(V-J1)	688.94	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		61,118.38
	1. State - Guaranteed Tax Base Aid	(V-L1)	43,868.16	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	17,250.22	
M.	**Subtotal of BASE Budget Revenue	(V-M)		165,799.22

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		17,968.91
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		17,968.91

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		24.48
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		25.50
	1. District Property Tax Levy Mills	(V-U1)	25.50	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		49.98

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

01 Beaverhead

0015 Reichle Elem

Submit ID: 0015-34575433

01 General Fund

Adopted Budget	0001	183,768.13

Budget Uses

Expenditure Budget	0002	183,768.13
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	76,498.15
Quality Educator	3111	22,698.00
At Risk Student	3112	1,333.93
Indian Education For All	3113	431.29
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	2,617.60
Data For Achievement	3116	412.93
State - Guaranteed Tax Base Aid	3120	43,868.16

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	688.94
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	17,250.22		
Over-BASE Levy	1110(c)	17,968.91		
District Tax Levy			1110	35,219.13
Total Estimated Revenues to Fund Adopted Budget			0004	183,768.13
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	29,927.28

Budget Uses

Expenditure Budget	0002	29,927.28
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	19,272.84
Contingency	0006	1,927.28
Over-Schedule	0011	8,727.16
Fund Balance for Budget	TFS48	2,537.14
Operating Reserve	0961	2,537.14
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	5,300.03
State - On-Schedule Transportation Reimbursement	3210	15,900.09
District Tax Levy	1110	8,727.16
District Mills	999	12.38
Total Estimated Revenues to Fund Adopted Budget	0004	29,927.28
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	75,518.86

Budget Uses

Expenditure Budget	0002	75,518.86
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	69,693.83
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	69,693.83
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	5,825.03
District Mills	999	8.27
Total Estimated Revenues to Fund Adopted Budget	0004	75,518.86

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2015 Blue Bird Bus 54 capacity	2021	29,125.13	23,300.12	5,825.03	5,825.03
Total					5,825.03

13 Tuition Fund

Adopted Budget	0001	16,023.56

Budget Uses

Expenditure Budget	0002	16,023.56
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	16,023.56
District Mills	999	22.74
Total Estimated Revenues to Fund Adopted Budget	0004	16,023.56
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	28,300.00

Budget Uses

Expenditure Budget	0002	28,300.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	11,008.90
Operating Reserve	0961	5,660.00
Unreserved Fund Balance Reappropriated	0970	5,348.90

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	22,951.10
Total Estimated Revenues to Fund Adopted Budget	0004	28,300.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	565.94

Budget Uses

Expenditure Budget	0002	565.94
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	423.64
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	423.64
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	142.30
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	565.94
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	2,258.89

Budget Uses

Expenditure Budget	0002	2,258.89
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,258.89
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,258.89

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,258.89
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

01 Beaverhead

0015 Reichle Elem

Submit ID: 0015-34575433

61 Building Reserve Fund

Adopted Budget		0001	108,783.53

Budget Uses

Expenditure Budget		0002	108,783.53
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	73,545.93
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	73,545.93
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	28,190.08
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	7,047.52	
District Tax Levy		1110	7,047.52
District Mills		999	10.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	10.00
Total Estimated Revenues to Fund Adopted Budget		0004	108,783.53

Budget Report
FY 2026

11 Dawson

0227 Richey Elem

Submit ID: 0227-01416384

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 49	N/A	2,279,947

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 11 Dawson	45	N/A	1,737,071
Non-located - 42 Richland	4	N/A	542,876

The final budget is approved as set forth in this document.

Certification

District Clerk: Jodi Williams

(Signature) (Date)

Chairperson, School Trustees: Nicole Keller

(Signature) (Date)

County Superintendent: Deanne Smith

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

11 Dawson

0227 Richey Elem

Submit ID: 0227-01416384

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	614,180.78	56,431.00	10%	9.19%	0.00	456,090.08	158,090.70	69.34
10 Transportation	155,000.00	15,633.00	20%	10.09%	0.00	32,463.23	122,536.77	53.75
11 Bus Depreciation Reserve	16,763.00	17,163.00	N/A	102.39%	0.00	0.00	16,763.00	7.35
13 Tuition	42,000.00		N/A		219.00	0.00	41,781.00	18.33
14 Retirement	107,000.00	21,400.00	20%	20.00%	3,794.00	103,206.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	24,142.88	0.00	N/A	0.00%	1,716.00	426.88	22,000.00	9.65
29 Flexibility	505,705.01	0.00	N/A	0.00%	4,350.00	501,355.01	0.00	0.00
61 Building Reserve	45,635.00	8,545.00	N/A	18.72%	0.00	36,508.00	9,127.00	4.00
Total of All Funds	1,510,426.67	119,172.00			10,079.00	1,130,049.20	370,298.47	162.42

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

11 Dawson

0227 Richey Elem

Submit ID: 0227-01416384

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	RICHEY K-6	38 *
M1	RICHEY 7-8	11 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	232,603.11
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	65,052.47
D.	At Risk Student	(I-D)	1,566.03
E.	Indian Education For All	(I-E)	1,243.13
F.	American Indian Achievement Gap	(I-F)	249.00
G.	Data For Achievement	(I-G)	1,190.21
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	7,689.20
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,562.91
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	5,313.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	49
B.	BASE Budget Limit	(II-B)	460,405.86
C.	Maximum Budget Limit	(II-C)	572,079.04
D.	Over-BASE Levy As Submitted on Budget	(II-D)	111,673.18
E.	Adopted Budget	(II-E)	572,079.04

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	497,382.80
H.	Maximum Budget Limit	(II-H)	605,044.02
I.	Highest Budget Without a Vote	(II-I)	611,207.10
J.	Highest Budget	(II-J)	614,180.78
K.	Highest Voted Amount	(II-K)	2,973.68
L.	Amount Approved on Ballot by Voters	(II-L)	2,974.41
M.	Adopted Budget	(II-M)	614,180.78

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		56,431.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		56,431.00

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		614,180.78
	1. BASE Budget Limit	(V-A1)	497,382.80	
	2. Over-BASE Budget	(V-A2)	116,797.98	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		232,603.11
	1. Direct State Aid Paid By State	(V-B1)	232,603.11	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		65,052.47
D.	At Risk Student	(V-D)		1,566.03
E.	Indian Education For All	(V-E)		1,243.13
F.	American Indian Achievement Gap	(V-F)		249.00
G.	Data For Achievement	(V-G)		1,190.21
H.	Special Education Allowable Cost Payment	(V-H)		7,689.20
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		15,690.87
	1. Actual Non-Levy Revenue	(V-J1)	832.00	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	14,858.87	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		172,098.78
	1. State - Guaranteed Tax Base Aid	(V-L1)	130,806.06	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	41,292.72	
M.	**Subtotal of BASE Budget Revenue	(V-M)		497,382.80

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		116,797.98
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		116,797.98

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		18.11
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		51.23
	1. District Property Tax Levy Mills	(V-U1)	51.23	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		69.34

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

11 Dawson

0227 Richey Elem

Submit ID: 0227-01416384

01 General Fund

Adopted Budget	0001	614,180.78

Budget Uses

Expenditure Budget	0002	614,180.78
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	232,603.11
Quality Educator	3111	65,052.47
At Risk Student	3112	1,566.03
Indian Education For All	3113	1,243.13
American Indian Achievement Gap	3114	249.00
State Special Education Allowable Cost Payment to Districts	3115	7,689.20
Data For Achievement	3116	1,190.21
State - Guaranteed Tax Base Aid	3120	130,806.06

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	754.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	78.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	14,858.87
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	41,292.72		
Over-BASE Levy	1110(c)	116,797.98		
District Tax Levy			1110	158,090.70
Total Estimated Revenues to Fund Adopted Budget			0004	614,180.78
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	155,000.00

Budget Uses

Expenditure Budget	0002	155,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	29,512.03
Contingency	0006	2,951.20
Over-Schedule	0011	122,536.77
Fund Balance for Budget	TFS48	15,633.00
Operating Reserve	0961	15,633.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	8,115.80
State - On-Schedule Transportation Reimbursement	3210	24,347.43
District Tax Levy	1110	122,536.77
District Mills	999	53.75
Total Estimated Revenues to Fund Adopted Budget	0004	155,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	16,763.00

Budget Uses

Expenditure Budget	0002	16,763.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	17,163.00
Operating Reserve	0961	17,163.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	16,763.00
District Mills	999	7.35
Total Estimated Revenues to Fund Adopted Budget	0004	16,763.00

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
blue Expedition	2024	34,815.00	13,926.00	6,963.00	6,963.00
2023 activity bus	2022	49,000.00	29,400.00	9,800.00	9,800.00
white activity bus	2019	53,825.00	80,737.50	N/A	NA
Starcraft Mini	2016	39,487.50	59,231.25	N/A	NA
Total					16,763.00

13 Tuition Fund

Adopted Budget	0001	42,000.00

Budget Uses

Expenditure Budget	0002	42,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	219.00
Unreserved Fund Balance Reappropriated	0970	219.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	41,781.00
District Mills	999	18.33
Total Estimated Revenues to Fund Adopted Budget	0004	42,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	107,000.00

Budget Uses

Expenditure Budget	0002	107,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	25,194.00
Operating Reserve	0961	21,400.00
Unreserved Fund Balance Reappropriated	0970	3,794.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	103,206.00
Total Estimated Revenues to Fund Adopted Budget	0004	107,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	24,142.88

Budget Uses

Expenditure Budget	0002	24,142.88
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,716.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,716.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	426.88
District Tax Levy	1110	22,000.00
District Mills	999	9.65
Total Estimated Revenues to Fund Adopted Budget	0004	24,142.88
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	505,705.01

Budget Uses

Expenditure Budget	0002	505,705.01
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,350.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,350.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	500,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	1,355.01
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	505,705.01
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

11 Dawson

0227 Richey Elem

Submit ID: 0227-01416384

61 Building Reserve Fund

Adopted Budget		0001	45,635.00

Budget Uses

Expenditure Budget		0002	45,635.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	8,545.00
Operating Reserve		0961	8,545.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	36,508.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	9,127.00	
District Tax Levy		1110	9,127.00
District Mills		999	4.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	4.00
Total Estimated Revenues to Fund Adopted Budget		0004	45,635.00

Budget Report
FY 2026

11 Dawson

0228 Richey H S

Submit ID: 0228-38867558

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	27	2,564,429

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jodi Williams

(Signature) (Date)

Chairperson, School Trustees: Nicole Keller

(Signature) (Date)

County Superintendent: Deanne Smith

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

11 Dawson

0228 Richey H S

Submit ID: 0228-38867558

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	638,432.09	60,675.00	10%	9.50%	0.00	490,891.51	147,540.58	57.56
10 Transportation	110,000.00	1,576.00	20%	1.43%	0.00	16,640.76	93,359.24	36.41
11 Bus Depreciation Reserve	16,763.00	15,148.00	N/A	90.37%	0.00	0.00	16,763.00	6.54
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	105,000.00	21,000.00	20%	20.00%	10,986.00	94,014.00		
17 Adult Education	21,774.00	7,620.90	35%	35.00%	14,153.10	0.00	7,620.90	2.97
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	18,444.05	1,221.00	N/A	6.62%	0.00	444.05	18,000.00	7.02
29 Flexibility	507,065.99	0.00	N/A	0.00%	2,492.00	504,573.99	0.00	0.00
61 Building Reserve	43,220.00	4,412.00	N/A	10.21%	0.00	34,576.00	8,644.00	3.37
Total of All Funds	1,460,699.13	111,652.90			27,631.10	1,141,140.31	291,927.72	113.87

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

11 Dawson

0228 Richey H S

Submit ID: 0228-38867558

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 RICHEY HS 9-12 27 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	263,186.67
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	37,837.57
D.	At Risk Student	(I-D)	664.47
E.	Indian Education For All	(I-E)	684.99
F.	American Indian Achievement Gap	(I-F)	498.00
G.	Data For Achievement	(I-G)	655.83
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	3,926.40
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,308.72
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	12,790.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	28
B.	BASE Budget Limit	(II-B)	486,946.01
C.	Maximum Budget Limit	(II-C)	606,062.16
D.	Over-BASE Levy As Submitted on Budget	(II-D)	123,490.86
E.	Adopted Budget	(II-E)	610,436.87

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	517,388.91
H.	Maximum Budget Limit	(II-H)	638,286.88
I.	Highest Budget Without a Vote	(II-I)	638,432.09
J.	Highest Budget	(II-J)	638,432.09
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	638,432.09

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		60,675.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		60,675.00

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		638,432.09
1.	BASE Budget Limit	(V-A1)	517,388.91	
2.	Over-BASE Budget	(V-A2)	121,043.18	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		263,186.67
1.	Direct State Aid Paid By State	(V-B1)	263,186.67	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		37,837.57
D.	At Risk Student	(V-D)		664.47
E.	Indian Education For All	(V-E)		684.99
F.	American Indian Achievement Gap	(V-F)		498.00
G.	Data For Achievement	(V-G)		655.83
H.	Special Education Allowable Cost Payment	(V-H)		3,926.40
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		9,109.88
1.	Actual Non-Levy Revenue	(V-J1)	727.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	8,382.88	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		200,825.10
1.	State - Guaranteed Tax Base Aid	(V-L1)	174,327.70	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	26,497.40	
M.	**Subtotal of BASE Budget Revenue	(V-M)		517,388.91

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		121,043.18
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		121,043.18

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		10.36
U.	Over-BASE Mills	(V-U)		47.20
	1. District Property Tax Levy Mills	(V-U1)	47.20	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		57.56

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
11 Dawson

0228 Richey H S

Submit ID: 0228-38867558

01 General Fund

Adopted Budget	0001	638,432.09

Budget Uses

Expenditure Budget	0002	638,432.09
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	263,186.67
Quality Educator	3111	37,837.57
At Risk Student	3112	664.47
Indian Education For All	3113	684.99
American Indian Achievement Gap	3114	498.00
State Special Education Allowable Cost Payment to Districts	3115	3,926.40
Data For Achievement	3116	655.83
State - Guaranteed Tax Base Aid	3120	174,327.70

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	213.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	514.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	8,382.88
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	26,497.40		
Over-BASE Levy	1110(c)	121,043.18		
District Tax Levy			1110	147,540.58
Total Estimated Revenues to Fund Adopted Budget			0004	638,432.09
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2026

11 Dawson

0228 Richey H S

Submit ID: 0228-38867558

10 Transportation Fund

Adopted Budget	0001	110,000.00

Budget Uses

Expenditure Budget	0002	110,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	15,127.97
Contingency	0006	1,512.80
Over-Schedule	0011	93,359.23
Fund Balance for Budget	TFS48	1,576.00
Operating Reserve	0961	1,576.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	4,160.19
State - On-Schedule Transportation Reimbursement	3210	12,480.57
District Tax Levy	1110	93,359.24
District Mills	999	36.41
Total Estimated Revenues to Fund Adopted Budget	0004	110,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

11 Dawson

0228 Richey H S

Submit ID: 0228-38867558

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	16,763.00

Budget Uses

Expenditure Budget	0002	16,763.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	15,148.00
Operating Reserve	0961	15,148.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	16,763.00
District Mills	999	6.54
Total Estimated Revenues to Fund Adopted Budget	0004	16,763.00

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
blue Expedition	2024	34,815.00	13,926.00	6,963.00	6,963.00
2023 activity bus	2022	49,000.00	29,400.00	9,800.00	9,800.00
white activity bus	2019	53,825.00	80,737.50	N/A	NA
Starcraft Mini	2016	39,487.50	59,231.25	N/A	NA
Total					16,763.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

11 Dawson

0228 Richey H S

Submit ID: 0228-38867558

14 Retirement Fund

Adopted Budget	0001	105,000.00

Budget Uses

Expenditure Budget	0002	105,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	31,986.00
Operating Reserve	0961	21,000.00
Unreserved Fund Balance Reappropriated	0970	10,986.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	94,014.00
Total Estimated Revenues to Fund Adopted Budget	0004	105,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

11 Dawson

0228 Richey H S

Submit ID: 0228-38867558

17 Adult Education Fund

Adopted Budget	0001	21,774.00

Budget Uses

Expenditure Budget	0002	21,774.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	21,774.00
Operating Reserve	0961	7,620.90
Unreserved Fund Balance Reappropriated	0970	14,153.10

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	7,620.90
District Mills	999	2.97
Total Estimated Revenues to Fund Adopted Budget	0004	21,774.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	18,444.05

Budget Uses

Expenditure Budget	0002	18,444.05
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,221.00
Operating Reserve	0961	1,221.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	444.05
District Tax Levy	1110	18,000.00
District Mills	999	7.02
Total Estimated Revenues to Fund Adopted Budget	0004	18,444.05
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

11 Dawson

0228 Richey H S

Submit ID: 0228-38867558

29 Flexibility Fund

Adopted Budget	0001	507,065.99

Budget Uses

Expenditure Budget	0002	507,065.99
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,492.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,492.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	500,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	4,573.99
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	507,065.99
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

11 Dawson

0228 Richey H S

Submit ID: 0228-38867558

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
11 Dawson

0228 Richey H S

Submit ID: 0228-38867558

61 Building Reserve Fund

Adopted Budget		0001	43,220.00

Budget Uses

Expenditure Budget		0002	43,220.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	4,412.00
Operating Reserve		0961	4,412.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	34,576.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	8,644.00	
District Tax Levy		1110	8,644.00
District Mills		999	3.37
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.37
Total Estimated Revenues to Fund Adopted Budget		0004	43,220.00

Budget Report
FY 2026

05 Carbon

Submit ID: 0069-22597648

0069 Roberts K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 69	* 43	3,070,380

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: JaLayne Obert

(Signature) (Date)

Chairperson, School Trustees: Nick Dobbel

(Signature) (Date)

County Superintendent: Leah Niemi

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026
05 Carbon
0069 Roberts K-12 Schools

Submit ID: 0069-22597648

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,347,667.78	123,672.44	10%	9.18%	0.00	1,173,661.54	174,006.24	56.66
10 Transportation	147,219.60	20,000.00	20%	13.59%	40,761.20	44,545.64	61,912.76	20.16
11 Bus Depreciation Reserve	217,578.87	0.00	N/A	0.00%	188,474.31	0.00	29,104.56	9.48
13 Tuition	158,216.59		N/A		96,816.59	0.00	61,400.00	20.00
14 Retirement	185,534.00	30,000.00	20%	16.17%	31,783.49	153,750.51		
17 Adult Education	32,848.32	0.00	35%	0.00%	32,848.32	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	6,387.28	0.00	N/A	0.00%	5,309.60	1,077.68	0.00	0.00
29 Flexibility	457.74	0.00	N/A	0.00%	457.74	0.00	0.00	0.00
61 Building Reserve	176,982.85	0.00	N/A	0.00%	83,454.71	73,847.40	19,680.74	6.41
Total of All Funds	2,272,893.03	173,672.44			479,905.96	1,446,882.77	346,104.30	112.71

50 Debt Service Tax Jurisdiction								
0069	0.00	0.00	20-9-438	0.00%	4,836.55	0.00	0.00	0.00

Budget Report
FY 2026

05 Carbon

Submit ID: 0069-22597648

0069 Roberts K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	ROBERTS K-6	48 *
M1	ROBERTS 7-8	21 *
H1	ROBERTS HS 9-12	43 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	621,291.07
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	107,891.16
D.	At Risk Student	(I-D)	4,697.48
E.	Indian Education For All	(I-E)	2,841.44
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	2,720.48
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	16,687.20
I.	State Special Education Related-Services Payment To Coop	(I-I)	5,562.06
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	6,948.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	16,025.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	118
B.	BASE Budget Limit	(II-B)	1,211,817.53
C.	Maximum Budget Limit	(II-C)	1,503,558.52
D.	Over-BASE Levy As Submitted on Budget	(II-D)	91,999.99
E.	Adopted Budget	(II-E)	1,303,817.52

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,255,667.78
H.	Maximum Budget Limit	(II-H)	1,564,945.12
I.	Highest Budget Without a Vote	(II-I)	1,347,667.78
J.	Highest Budget	(II-J)	1,564,945.12
K.	Highest Voted Amount	(II-K)	217,277.34
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,347,667.78

Budget Report
FY 2026
05 Carbon
0069 Roberts K-12 Schools

Submit ID: 0069-22597648

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			123,672.44
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			123,672.44

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	10,143.20	6,544.00	16,687.20
B.	Special Education RSBG to Coop	3,380.86	2,181.20	5,562.06
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	5,409.62	3,490.08	8,899.70

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	182,198.00	364,401.00	546,599.00
F.	100% Of Per Student Entitlement	486,134.40	357,179.50	843,313.90
		668,332.40	721,580.50	1,389,912.90
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	235,921.34	254,717.92	490,639.25
H.	Special Education in BASE@40%	5,409.62	3,490.08	8,899.70
I.	Subsidized BASE Amount	241,330.96	258,208.00	499,538.95
J.	Subsidized BASE Ratio	48%	52%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,347,667.78
	1. BASE Budget Limit	(V-A1)	1,255,667.78	
	2. Over-BASE Budget	(V-A2)	92,000.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		621,291.07
	1. Direct State Aid Paid By State	(V-B1)	621,291.07	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		107,891.16
D.	At Risk Student	(V-D)		4,697.48
E.	Indian Education For All	(V-E)		2,841.44
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		2,720.48

H.	Special Education Allowable Cost Payment	(V-H)		16,687.20
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		39,792.02
	1. Actual Non-Levy Revenue	(V-J1)	8,490.28	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	31,301.74	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		459,746.93
	1. State - Guaranteed Tax Base Aid	(V-L1)	377,740.69	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	82,006.24	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,255,667.78

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		92,000.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		92,000.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		18.63
T.	BASE Mills - High School	(V-T)		8.07
U.	Over-BASE Mills	(V-U)		29.96
	1. District Property Tax Levy Mills	(V-U1)	29.96	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		56.66

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
05 Carbon
0069 Roberts K-12 Schools

Submit ID: 0069-22597648

01 General Fund

Adopted Budget	0001	1,347,667.78

Budget Uses

Expenditure Budget	0002	1,347,667.78
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	621,291.07
Quality Educator	3111	107,891.16
At Risk Student	3112	4,697.48
Indian Education For All	3113	2,841.44
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	16,687.20
Data For Achievement	3116	2,720.48
State - Guaranteed Tax Base Aid	3120	377,740.69

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	8,490.28
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	31,301.74
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	82,006.24		
Over-BASE Levy	1110(c)	92,000.00		
District Tax Levy			1110	174,006.24
Total Estimated Revenues to Fund Adopted Budget			0004	1,347,667.78
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	147,219.60

Budget Uses

Expenditure Budget	0002	147,219.60
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	40,496.04
Contingency	0006	4,049.60
Over-Schedule	0011	102,673.96
Fund Balance for Budget	TFS48	60,761.20
Operating Reserve	0961	20,000.00
Unreserved Fund Balance Reappropriated	0970	40,761.20

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	11,136.41
State - On-Schedule Transportation Reimbursement	3210	33,409.23
District Tax Levy	1110	61,912.76
District Mills	999	20.16
Total Estimated Revenues to Fund Adopted Budget	0004	147,219.60
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	217,578.87

Budget Uses

Expenditure Budget	0002	217,578.87
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	188,474.31
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	188,474.31
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	29,104.56
District Mills	999	9.48
Total Estimated Revenues to Fund Adopted Budget	0004	217,578.87

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2017 Ford Expedition E-Bus	2019	33,355.00	11,670.00	6,671.00	2,500.00
2017 Thomas Bus #8	2017	98,335.00	27,136.84	19,667.00	2,500.00
2015 Thomas	2014	96,555.00	37,456.38	19,311.00	2,500.00
2009 ACTIVITY BUS	2009	138,625.00	65,208.34	27,725.00	5,000.00
2007 Thomas	2006	71,619.05	83,792.18	14,323.81	6,000.00
4UZAAXCSX5CN82570	2005	65,497.45	87,641.62	13,099.49	10,604.56
Total					29,104.56

Budget Report
FY 2026
05 Carbon
0069 Roberts K-12 Schools

Submit ID: 0069-22597648

13 Tuition Fund

Adopted Budget	0001	158,216.59

Budget Uses

Expenditure Budget	0002	158,216.59
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	96,816.59
Unreserved Fund Balance Reappropriated	0970	96,816.59

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	61,400.00
District Mills	999	20.00
Total Estimated Revenues to Fund Adopted Budget	0004	158,216.59
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	185,534.00

Budget Uses

Expenditure Budget	0002	185,534.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	61,783.49
Operating Reserve	0961	30,000.00
Unreserved Fund Balance Reappropriated	0970	31,783.49

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	153,750.51
Total Estimated Revenues to Fund Adopted Budget	0004	185,534.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	32,848.32

Budget Uses

Expenditure Budget	0002	32,848.32
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	32,848.32
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	32,848.32

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	32,848.32
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	6,387.28

Budget Uses

Expenditure Budget	0002	6,387.28
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	5,309.60
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,309.60
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,077.68
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,387.28
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	457.74

Budget Uses

Expenditure Budget	0002	457.74
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	457.74
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	457.74

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	457.74
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
05 Carbon
0069 Roberts K-12 Schools

Submit ID: 0069-22597648

50 Debt Service Fund
0069

Taxable Value		3,070,380.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	4,836.55
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,836.55
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	4,836.55

Budget Report
FY 2026
05 Carbon

Submit ID: 0069-22597648

0069 Roberts K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	176,982.85

Budget Uses

Expenditure Budget		0002	176,982.85
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	83,454.71
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	83,454.71
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	73,847.40
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	19,680.74	
District Tax Levy		1110	19,680.74
District Mills		999	6.41
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	6.41
Total Estimated Revenues to Fund Adopted Budget		0004	176,982.85

Budget Report
FY 2026

21 Hill

1207 Rocky Boy Elem

Submit ID: 1207-11465098

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 446	N/A	201,986

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 21 Hill	395	N/A	201,986
Non-located - 08 Chouteau	51	N/A	0

The final budget is approved as set forth in this document.

Certification

District Clerk: Scott Adams

(Signature) (Date)

Chairperson, School Trustees: Paulette Standing Rock

(Signature) (Date)

County Superintendent: Victoria Proctor

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

21 Hill

1207 Rocky Boy Elem

Submit ID: 1207-11465098

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,134,283.02	313,428.30	10%	10.00%	119,904.67	3,010,070.13	4,308.22	21.52
10 Transportation	192,255.37	0.00	20%	0.00%	26,445.08	165,810.29	0.00	0.00
11 Bus Depreciation Reserve	681,744.47	0.00	N/A	0.00%	602,044.47	0.00	79,700.00	394.58
13 Tuition	890.08		N/A		890.08	0.00	0.00	0.00
14 Retirement	720,000.00	144,000.00	20%	20.00%	51,150.70	668,849.30		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	68,584.74	0.00	N/A	0.00%	65,894.75	2,689.99	0.00	0.00
29 Flexibility	6,124.25	0.00	N/A	0.00%	6,124.25	0.00	0.00	0.00
61 Building Reserve	6,318.11	0.00	N/A	0.00%	6,318.11	0.00	0.00	0.00
Total of All Funds	4,810,200.04	457,428.30			878,772.11	3,847,419.71	84,008.22	416.10

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

21 Hill

1207 Rocky Boy Elem

Submit ID: 1207-11465098

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	ROCKY BOY K-6	372 *
M1	ROCKY BOY 7-8	74 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,435,390.44
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	287,961.96
D.	At Risk Student	(I-D)	49,538.27
E.	Indian Education For All	(I-E)	11,315.02
F.	American Indian Achievement Gap	(I-F)	100,596.00
G.	Data For Achievement	(I-G)	10,833.34
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	68,548.40
I.	State Special Education Related-Services Payment To Coop	(I-I)	22,848.07
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	48,355.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	457
B.	BASE Budget Limit	(II-B)	2,958,973.42
C.	Maximum Budget Limit	(II-C)	3,628,657.73
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	2,958,973.42

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,134,283.02
H.	Maximum Budget Limit	(II-H)	3,836,717.66
I.	Highest Budget Without a Vote	(II-I)	3,134,283.02
J.	Highest Budget	(II-J)	3,836,717.66
K.	Highest Voted Amount	(II-K)	702,434.64
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,134,283.02

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		313,428.30
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		119,904.67
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	119,904.67	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		433,332.97

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,134,283.02
1.	BASE Budget Limit	(V-A1)	3,134,283.02	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,435,390.44
1.	Direct State Aid Paid By State	(V-B1)	1,435,390.44	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		287,961.96
D.	At Risk Student	(V-D)		49,538.27
E.	Indian Education For All	(V-E)		11,315.02
F.	American Indian Achievement Gap	(V-F)		100,596.00
G.	Data For Achievement	(V-G)		10,833.34
H.	Special Education Allowable Cost Payment	(V-H)		68,548.40
I.	Remaining Fund Balance Available	(V-I)		119,904.67
J.	Non-Levy Revenue and Funding Sources	(V-J)		5,287.10
1.	Actual Non-Levy Revenue	(V-J1)	5,232.94	
2.	Anticipated Non-Levy Revenue	(V-J2)	54.16	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,044,907.82
1.	State - Guaranteed Tax Base Aid	(V-L1)	1,040,599.60	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	4,308.22	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,134,283.02

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		21.52
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
	1. District Property Tax Levy Mills	(V-U1)	0.00	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		21.52

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
21 Hill
1207 Rocky Boy Elem

Submit ID: 1207-11465098

01 General Fund

Adopted Budget	0001	3,134,283.02

Budget Uses

Expenditure Budget	0002	3,134,283.02
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	119,904.67
Direct State Aid	3110	1,435,390.44
Quality Educator	3111	287,961.96
At Risk Student	3112	49,538.27
Indian Education For All	3113	11,315.02
American Indian Achievement Gap	3114	100,596.00
State Special Education Allowable Cost Payment to Districts	3115	68,548.40
Data For Achievement	3116	10,833.34
State - Guaranteed Tax Base Aid	3120	1,040,599.60

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	4,722.94
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	510.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	54.16
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	4,308.22		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	4,308.22
Total Estimated Revenues to Fund Adopted Budget			0004	3,134,283.02
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	192,255.37

Budget Uses

Expenditure Budget	0002	192,255.37
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	174,777.61
Contingency	0006	17,477.76
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	26,445.08
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	26,445.08

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	21,618.77
State - On-Schedule Transportation Reimbursement	3210	144,191.52
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	192,255.37
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

21 Hill

1207 Rocky Boy Elem

Submit ID: 1207-11465098

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	681,744.47

Budget Uses

Expenditure Budget	0002	681,744.47
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	602,044.47
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	602,044.47
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	79,700.00
District Mills	999	394.58
Total Estimated Revenues to Fund Adopted Budget	0004	681,744.47

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 Freightliner	2020	104,800.00	62,880.00	20,960.00	20,960.00
2021 Thomas	2020	62,623.00	36,408.00	12,524.60	12,136.00
2019 Blue Bird Microbus	2019	49,320.00	29,592.00	9,864.00	9,864.00
2018 Bluebird All American 84 Passenger	2018	67,000.00	64,475.00	13,400.00	13,400.00
2019 Bluebird All American	2018	66,340.00	38,835.00	13,268.00	6,990.00
2015 Blue Bird T3RE4006 All American Activity Bus	2016	111,300.00	140,580.00	22,260.00	16,350.00
2011 Blue Bird 12-3764 Bus#3	2011	89,250.00	133,875.00	N/A	NA
2011 Blue Bird 12-3765 Bus#9	2011	103,000.00	154,500.00	N/A	NA
2011 Blue Bird 12-4472 Bus#6	2011	86,250.00	129,375.00	N/A	NA
2011 Blue Bird 12-4555 Bus#2	2011	96,250.00	144,375.00	N/A	NA
Total					79,700.00

13 Tuition Fund

Adopted Budget	0001	890.08

Budget Uses

Expenditure Budget	0002	890.08
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	890.08
Unreserved Fund Balance Reappropriated	0970	890.08

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	890.08
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	720,000.00

Budget Uses

Expenditure Budget	0002	720,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	195,150.70
Operating Reserve	0961	144,000.00
Unreserved Fund Balance Reappropriated	0970	51,150.70

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	668,849.30
Total Estimated Revenues to Fund Adopted Budget	0004	720,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	68,584.74

Budget Uses

Expenditure Budget	0002	68,584.74
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	65,894.75
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	65,894.75
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,689.99
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	68,584.74
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

21 Hill

1207 Rocky Boy Elem

Submit ID: 1207-11465098

29 Flexibility Fund

Adopted Budget	0001	6,124.25

Budget Uses

Expenditure Budget	0002	6,124.25
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,124.25
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,124.25

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,124.25
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund
Revenue Bond

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

21 Hill

1207 Rocky Boy Elem

Submit ID: 1207-11465098

61 Building Reserve Fund

Adopted Budget	0001	6,318.11

Budget Uses

Expenditure Budget	0002	6,318.11
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	6,318.11
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,318.11
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No

Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00

District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,318.11

Budget Report
FY 2026

21 Hill

1229 Rocky Boy H S

Submit ID: 1229-69337701

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	141	201,986

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Scott Adams

(Signature) (Date)

Chairperson, School Trustees: Paulette Standing Rock

(Signature) (Date)

County Superintendent: Victoria Proctor

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

21 Hill

1229 Rocky Boy H S

Submit ID: 1229-69337701

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,386,212.57	138,621.26	10%	10.00%	94,405.53	1,289,541.80	2,265.24	10.56
10 Transportation	54,147.13	0.00	20%	0.00%	6,083.29	48,063.84	0.00	0.00
11 Bus Depreciation Reserve	442,812.06	0.00	N/A	0.00%	404,090.26	0.00	38,721.80	191.71
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	350,000.00	70,000.00	20%	20.00%	132,743.80	217,256.20		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	38,487.03	0.00	N/A	0.00%	37,297.32	1,189.71	0.00	0.00
29 Flexibility	6,233.46	0.00	N/A	0.00%	6,233.46	0.00	0.00	0.00
61 Building Reserve	11,699.71	0.00	N/A	0.00%	11,699.71	0.00	0.00	0.00
Total of All Funds	2,289,591.96	208,621.26			692,553.37	1,556,051.55	40,987.04	202.27

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

21 Hill

1229 Rocky Boy H S

Submit ID: 1229-69337701

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 ROCKY BOY HS 9-12 141 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	684,876.86
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	75,206.04
D.	At Risk Student	(I-D)	15,290.87
E.	Indian Education For All	(I-E)	3,577.17
F.	American Indian Achievement Gap	(I-F)	31,125.00
G.	Data For Achievement	(I-G)	3,424.89
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	20,777.20
I.	State Special Education Related-Services Payment To Coop	(I-I)	6,925.31
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	41,608.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	148
B.	BASE Budget Limit	(II-B)	1,368,409.22
C.	Maximum Budget Limit	(II-C)	1,695,904.00
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	1,368,409.22

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,386,212.57
H.	Maximum Budget Limit	(II-H)	1,709,266.68
I.	Highest Budget Without a Vote	(II-I)	1,386,212.57
J.	Highest Budget	(II-J)	1,709,266.68
K.	Highest Voted Amount	(II-K)	323,054.11
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,386,212.57

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		138,621.26
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		94,405.53
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	94,405.53	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		233,026.79

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,386,212.57
1.	BASE Budget Limit	(V-A1)	1,386,212.57	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		684,876.86
1.	Direct State Aid Paid By State	(V-B1)	684,876.86	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		75,206.04
D.	At Risk Student	(V-D)		15,290.87
E.	Indian Education For All	(V-E)		3,577.17
F.	American Indian Achievement Gap	(V-F)		31,125.00
G.	Data For Achievement	(V-G)		3,424.89
H.	Special Education Allowable Cost Payment	(V-H)		20,777.20
I.	Remaining Fund Balance Available	(V-I)		94,405.53
J.	Non-Levy Revenue and Funding Sources	(V-J)		15,883.29
1.	Actual Non-Levy Revenue	(V-J1)	15,848.25	
2.	Anticipated Non-Levy Revenue	(V-J2)	35.04	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		441,645.72
1.	State - Guaranteed Tax Base Aid	(V-L1)	439,380.48	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	2,265.24	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,386,212.57

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		10.56
U.	Over-BASE Mills	(V-U)		0.00
	1. District Property Tax Levy Mills	(V-U1)	0.00	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		10.56

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
21 Hill

1229 Rocky Boy H S

Submit ID: 1229-69337701

01 General Fund

Adopted Budget	0001	1,386,212.57

Budget Uses

Expenditure Budget	0002	1,386,212.57
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	94,405.53
Direct State Aid	3110	684,876.86
Quality Educator	3111	75,206.04
At Risk Student	3112	15,290.87
Indian Education For All	3113	3,577.17
American Indian Achievement Gap	3114	31,125.00
State Special Education Allowable Cost Payment to Districts	3115	20,777.20
Data For Achievement	3116	3,424.89
State - Guaranteed Tax Base Aid	3120	439,380.48

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	15,848.25
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	35.04
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00	
BASE Levy	1110(b)	2,265.24	
Over-BASE Levy	1110(c)	0.00	
District Tax Levy		1110	2,265.24
Total Estimated Revenues to Fund Adopted Budget		0004	1,386,212.57
Estimated Revenues Exceeding Adopted Budget		0004a	0.00

Budget Report
FY 2026

21 Hill

1229 Rocky Boy H S

Submit ID: 1229-69337701

10 Transportation Fund

Adopted Budget	0001	54,147.13

Budget Uses

Expenditure Budget	0002	54,147.13
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	43,694.40
Contingency	0006	4,369.44
Over-Schedule	0011	6,083.29
Fund Balance for Budget	TFS48	6,083.29
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,083.29

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	12,015.96
State - On-Schedule Transportation Reimbursement	3210	36,047.88
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	54,147.13
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

21 Hill

1229 Rocky Boy H S

Submit ID: 1229-69337701

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	442,812.06

Budget Uses

Expenditure Budget	0002	442,812.06
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	404,090.26
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	404,090.26
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	38,721.80
District Mills	999	191.71
Total Estimated Revenues to Fund Adopted Budget	0004	442,812.06

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 Freightliner	2020	41,920.00	39,678.00	8,384.00	8,384.00
2021 Thomas	2020	41,749.00	25,955.60	8,349.80	8,349.80
2019 Blue Bird Microbus	2019	32,880.00	32,880.00	6,576.00	6,576.00
2018 Bluebird All American 84 Passenger	2018	36,400.00	36,400.00	7,280.00	7,280.00
2019 Bluebird All American	2018	40,660.00	40,660.00	8,132.00	8,132.00
2015 Blue Bird T3RE4006 All American Activity	2016	74,200.00	111,300.00	N/A	NA
2001 Motor Coach Transit Bus#18	2011	218,500.00	327,750.00	N/A	NA
New Charter Bus, 12-588, VIN#F224468	2005	125,000.00	187,500.00	N/A	NA
Total					38,721.80

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	350,000.00

Budget Uses

Expenditure Budget	0002	350,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	202,743.80
Operating Reserve	0961	70,000.00
Unreserved Fund Balance Reappropriated	0970	132,743.80

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	217,256.20
Total Estimated Revenues to Fund Adopted Budget	0004	350,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	38,487.03

Budget Uses

Expenditure Budget	0002	38,487.03
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	37,297.32
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	37,297.32
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,189.71
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	38,487.03
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

21 Hill

Submit ID: 1229-69337701

1229 Rocky Boy H S

29 Flexibility Fund

Adopted Budget	0001	6,233.46

Budget Uses

Expenditure Budget	0002	6,233.46
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,233.46
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,233.46

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,233.46
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund
Revenue Bond

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

21 Hill

1229 Rocky Boy H S

Submit ID: 1229-69337701

61 Building Reserve Fund

Adopted Budget		0001	11,699.71

Budget Uses

Expenditure Budget		0002	11,699.71
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	11,699.71
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	11,699.71
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	11,699.71

Budget Report
FY 2026

24 Lake

1199 Ronan Elem

Submit ID: 1199-75452152

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 1,108	N/A	10,976,217

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: TJ Harold-Marmon

(Signature) (Date)

Chairperson, School Trustees: W. Robert Cornwell

(Signature) (Date)

County Superintendent: Carolyn Hall

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

24 Lake

1199 Ronan Elem

Submit ID: 1199-75452152

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	7,683,756.19	176,792.96	10%	2.30%	0.00	7,424,372.75	259,383.44	23.60
10 Transportation	633,450.00	107,091.52	20%	16.91%	0.00	369,402.79	264,047.21	24.06
11 Bus Depreciation Reserve	613,821.37	0.00	N/A	0.00%	225,965.65	0.00	387,855.72	35.34
13 Tuition	32,000.00		N/A		26,670.05	0.00	5,329.95	0.49
14 Retirement	1,350,000.00	270,000.00	20%	20.00%	81,634.23	1,268,365.77		
17 Adult Education	30,000.00	0.00	35%	0.00%	20,284.87	0.00	9,715.13	0.89
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	19,201.01	0.00	N/A	0.00%	10,566.42	8,634.59	0.00	0.00
29 Flexibility	51,093.60	0.00	N/A	0.00%	34,274.86	16,818.74	0.00	0.00
61 Building Reserve	438,593.96	0.00	N/A	0.00%	272,401.04	120,083.49	46,109.43	4.20
Total of All Funds	10,851,916.13	553,884.48			671,797.12	9,207,678.13	972,440.88	88.58

50 Debt Service **Tax Jurisdiction**								
24-1199	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

24 Lake

1199 Ronan Elem

Submit ID: 1199-75452152

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	RONAN K-6	887	*
M1	RONAN 7-8	221	*
M2	CHARTER ACAD 7-8	0	*

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	3,526,318.10
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	699,673.42
D.	At Risk Student	(I-D)	113,942.94
E.	Indian Education For All	(I-E)	28,109.96
F.	American Indian Achievement Gap	(I-F)	173,304.00
G.	Data For Achievement	(I-G)	26,913.32
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	236,234.79
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	106,194.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	1,124
B.	BASE Budget Limit	(II-B)	7,292,151.24
C.	Maximum Budget Limit	(II-C)	9,015,726.35
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	7,292,151.24

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	7,683,756.19
H.	Maximum Budget Limit	(II-H)	9,560,302.60
I.	Highest Budget Without a Vote	(II-I)	7,683,756.19
J.	Highest Budget	(II-J)	9,560,302.60
K.	Highest Voted Amount	(II-K)	1,876,546.41
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	7,683,756.19

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		176,792.96
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		176,792.96

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		7,683,756.19
1.	BASE Budget Limit	(V-A1)	7,683,756.19	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		3,526,318.10
1.	Direct State Aid Paid By State	(V-B1)	3,526,318.10	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		699,673.42
D.	At Risk Student	(V-D)		113,942.94
E.	Indian Education For All	(V-E)		28,109.96
F.	American Indian Achievement Gap	(V-F)		173,304.00
G.	Data For Achievement	(V-G)		26,913.32
H.	Special Education Allowable Cost Payment	(V-H)		236,234.79
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		10,689.64
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	10,689.64	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		2,868,570.02
1.	State - Guaranteed Tax Base Aid	(V-L1)	2,609,186.58	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	259,383.44	
M.	**Subtotal of BASE Budget Revenue	(V-M)		7,683,756.19

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.60
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
	1. District Property Tax Levy Mills	(V-U1)	0.00	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		23.60

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

24 Lake

1199 Ronan Elem

Submit ID: 1199-75452152

01 General Fund

Adopted Budget	0001	7,683,756.19

Budget Uses

Expenditure Budget	0002	7,683,756.19
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	3,526,318.10
Quality Educator	3111	699,673.42
At Risk Student	3112	113,942.94
Indian Education For All	3113	28,109.96
American Indian Achievement Gap	3114	173,304.00
State Special Education Allowable Cost Payment to Districts	3115	236,234.79
Data For Achievement	3116	26,913.32
State - Guaranteed Tax Base Aid	3120	2,609,186.58

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	10,689.64
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	259,383.44		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	259,383.44
Total Estimated Revenues to Fund Adopted Budget			0004	7,683,756.19
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	633,450.00

Budget Uses

Expenditure Budget	0002	633,450.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	335,820.72
Contingency	0006	33,582.07
Over-Schedule	0011	264,047.21
Fund Balance for Budget	TFS48	107,091.52
Operating Reserve	0961	107,091.52
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	92,350.69
State - On-Schedule Transportation Reimbursement	3210	277,052.10
District Tax Levy	1110	264,047.21
District Mills	999	24.06
Total Estimated Revenues to Fund Adopted Budget	0004	633,450.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	613,821.37

Budget Uses

Expenditure Budget	0002	613,821.37
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	225,965.65
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	225,965.65
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	387,855.72
District Mills	999	35.34
Total Estimated Revenues to Fund Adopted Budget	0004	613,821.37

Budget Report
FY 2026

24 Lake

1199 Ronan Elem

Submit ID: 1199-75452152

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
18311 E450 CUTAWAY	2025	54,045.43	0.00	10,809.09	10,809.09
AB 49653	2024	149,650.00	27,251.27	29,930.00	29,930.00
D34777	2024	82,928.00	15,101.19	16,585.60	16,585.60
THMAS 07186	2023	109,305.16	36,782.04	21,861.03	21,861.03
THOMAS 04206	2023	100,724.01	35,266.35	20,144.80	20,144.80
THOMAS 04207	2023	100,724.01	35,266.35	20,144.80	20,144.80
THOMAS 07184	2023	109,305.16	36,782.04	21,861.03	21,861.03
THOMAS 07185	2023	109,305.16	36,782.04	21,861.03	21,861.03
THOMAS 4208	2023	100,724.01	35,266.35	20,144.80	20,144.80
MCI 067939	2022	131,554.85	76,578.08	26,310.97	26,310.97
77586	2021	74,062.50	72,736.78	14,812.50	14,812.50
77587	2021	80,812.50	79,365.96	16,162.50	16,162.50
85742 BLUE BIRD	2021	85,875.00	67,162.84	17,175.00	17,175.00
85743 BLUE BIRD	2021	84,375.00	65,989.69	16,875.00	16,875.00
85744 BLUE BIRD	2021	84,375.00	65,989.69	16,875.00	16,875.00
SPED SHORT	2021	55,125.00	54,138.26	11,025.00	11,025.00
50866	2020	55,559.60	54,565.08	11,111.92	11,111.92
50867	2020	55,559.60	54,565.08	11,111.92	11,111.92
57185	2020	76,156.69	74,793.49	15,231.34	15,231.34
66190 MCI ACT	2019	55,750.00	65,902.08	11,150.00	11,150.00
49792	2018	54,750.00	68,826.23	10,950.00	10,950.00
90274	2018	42,870.65	53,892.70	8,574.13	8,574.13
90275	2018	42,870.65	53,892.70	8,574.13	8,574.13
90276	2018	42,870.65	53,892.70	8,574.13	8,574.13
3836 CHEVY	2012	56,293.71	84,440.57	N/A	NA
1885 DERA	2011	44,507.93	66,761.90	N/A	NA
Total					387,855.72

13 Tuition Fund

Adopted Budget	0001	32,000.00

Budget Uses

Expenditure Budget	0002	32,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	26,670.05
Unreserved Fund Balance Reappropriated	0970	26,670.05

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	5,329.95
District Mills	999	0.49
Total Estimated Revenues to Fund Adopted Budget	0004	32,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

24 Lake

1199 Ronan Elem

Submit ID: 1199-75452152

14 Retirement Fund

Adopted Budget	0001	1,350,000.00

Budget Uses

Expenditure Budget	0002	1,350,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	351,634.23
Operating Reserve	0961	270,000.00
Unreserved Fund Balance Reappropriated	0970	81,634.23

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	1,268,365.77
Total Estimated Revenues to Fund Adopted Budget	0004	1,350,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

24 Lake

1199 Ronan Elem

Submit ID: 1199-75452152

17 Adult Education Fund

Adopted Budget	0001	30,000.00

Budget Uses

Expenditure Budget	0002	30,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	20,284.87
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	20,284.87

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	9,715.13
District Mills	999	0.89
Total Estimated Revenues to Fund Adopted Budget	0004	30,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	19,201.01

Budget Uses

Expenditure Budget	0002	19,201.01
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	10,566.42
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	10,566.42
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	2,040.02
State - Technology Aid	3281	6,594.57
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	19,201.01
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	51,093.60

Budget Uses

Expenditure Budget	0002	51,093.60
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	34,274.86
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	34,274.86

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	16,818.74
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	51,093.60
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

24 Lake

1199 Ronan Elem

Submit ID: 1199-75452152

50 Debt Service Fund

24-1199

Taxable Value		10,976,217.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

24 Lake

1199 Ronan Elem

Submit ID: 1199-75452152

61 Building Reserve Fund

Adopted Budget		0001	438,593.96

Budget Uses

Expenditure Budget		0002	438,593.96
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	272,401.04
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	272,401.04
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	120,083.49
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	46,109.43	
District Tax Levy		1110	46,109.43
District Mills		999	4.20
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	4.20
Total Estimated Revenues to Fund Adopted Budget		0004	438,593.96

Budget Report
FY 2026

24 Lake

1200 Ronan H S

Submit ID: 1200-68175632

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	398	10,976,217

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: TJ Harold-Marmon

(Signature) (Date)

Chairperson, School Trustees: W. Robert Cornwell

(Signature) (Date)

County Superintendent: Carolyn Hall

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

24 Lake

1200 Ronan H S

Submit ID: 1200-68175632

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,662,732.25	254,666.60	10%	6.95%	0.00	3,505,236.83	157,495.42	14.38
10 Transportation	222,560.00	31,423.48	20%	14.12%	0.00	134,419.88	88,140.12	8.03
11 Bus Depreciation Reserve	481,984.51	0.00	N/A	0.00%	278,837.98	0.00	203,146.53	18.51
13 Tuition	32,000.00		N/A		10,072.46	0.00	21,927.54	2.00
14 Retirement	557,500.00	65,125.63	20%	11.68%	0.00	557,500.00		
17 Adult Education	7,500.00	0.00	35%	0.00%	4,397.84	0.00	3,102.16	0.28
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	6,674.66	0.00	N/A	0.00%	3,516.40	3,158.26	0.00	0.00
29 Flexibility	82,824.47	0.00	N/A	0.00%	47,294.81	35,529.66	0.00	0.00
61 Building Reserve	242,955.52	0.00	N/A	0.00%	167,783.47	54,441.70	20,730.35	1.89
Total of All Funds	5,296,731.41	351,215.71			511,902.96	4,290,286.33	494,542.12	45.09

50 Debt Service Tax Jurisdiction								
1200	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

24 Lake

1200 Ronan H S

Submit ID: 1200-68175632

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

H1	RONAN HS 9-12	398	*
H2	CHARTER ACAD 9-12	0	*

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,787,761.53
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	223,166.74
D.	At Risk Student	(I-D)	45,023.80
E.	Indian Education For All	(I-E)	10,097.26
F.	American Indian Achievement Gap	(I-F)	57,021.00
G.	Data For Achievement	(I-G)	9,667.42
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	84,416.31
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	83,098.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	394
B.	BASE Budget Limit	(II-B)	3,144,923.34
C.	Maximum Budget Limit	(II-C)	3,892,913.39
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	3,144,923.34

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,662,732.25
H.	Maximum Budget Limit	(II-H)	4,588,647.04
I.	Highest Budget Without a Vote	(II-I)	3,662,732.25
J.	Highest Budget	(II-J)	4,588,647.04
K.	Highest Voted Amount	(II-K)	925,914.79
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,662,732.25

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		254,666.60
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		254,666.60

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,662,732.25
1.	BASE Budget Limit	(V-A1)	3,662,732.25	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,787,761.53
1.	Direct State Aid Paid By State	(V-B1)	1,787,761.53	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		223,166.74
D.	At Risk Student	(V-D)		45,023.80
E.	Indian Education For All	(V-E)		10,097.26
F.	American Indian Achievement Gap	(V-F)		57,021.00
G.	Data For Achievement	(V-G)		9,667.42
H.	Special Education Allowable Cost Payment	(V-H)		84,416.31
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		10,866.51
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	10,866.51	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,434,711.68
1.	State - Guaranteed Tax Base Aid	(V-L1)	1,277,216.26	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	157,495.42	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,662,732.25

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		14.38
U.	Over-BASE Mills	(V-U)		0.00
	1. District Property Tax Levy Mills	(V-U1)	0.00	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		14.38

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

24 Lake

1200 Ronan H S

Submit ID: 1200-68175632

01 General Fund

Adopted Budget	0001	3,662,732.25

Budget Uses

Expenditure Budget	0002	3,662,732.25
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,787,761.53
Quality Educator	3111	223,166.74
At Risk Student	3112	45,023.80
Indian Education For All	3113	10,097.26
American Indian Achievement Gap	3114	57,021.00
State Special Education Allowable Cost Payment to Districts	3115	84,416.31
Data For Achievement	3116	9,667.42
State - Guaranteed Tax Base Aid	3120	1,277,216.26

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	10,866.51
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	157,495.42		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	157,495.42
Total Estimated Revenues to Fund Adopted Budget			0004	3,662,732.25
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	222,560.00

Budget Uses

Expenditure Budget	0002	222,560.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	122,199.90
Contingency	0006	12,219.99
Over-Schedule	0011	88,140.11
Fund Balance for Budget	TFS48	31,423.48
Operating Reserve	0961	31,423.48
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	33,604.97
State - On-Schedule Transportation Reimbursement	3210	100,814.91
District Tax Levy	1110	88,140.12
District Mills	999	8.03
Total Estimated Revenues to Fund Adopted Budget	0004	222,560.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	481,984.51

Budget Uses

Expenditure Budget	0002	481,984.51
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	278,837.98
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	278,837.98
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	203,146.53
District Mills	999	18.51
Total Estimated Revenues to Fund Adopted Budget	0004	481,984.51

Budget Report
FY 2026

24 Lake

1200 Ronan H S

Submit ID: 1200-68175632

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
18311 E450 CUTAWAY	2025	81,068.15	0.00	16,213.63	16,213.63
AB 49653	2024	55,350.00	10,195.47	11,070.00	11,070.00
D34777	2024	30,672.00	5,649.78	6,134.40	6,134.40
THMAS 04208	2023	33,487.99	11,138.11	6,697.60	6,697.60
THOMAS 04206	2023	33,487.99	11,138.11	6,697.60	6,697.60
THOMAS 04207	2023	33,487.99	11,138.11	6,697.60	6,697.60
THOMAS 07184	2023	35,029.84	11,650.93	7,005.97	7,005.97
THOMAS 07185	2023	35,029.84	11,650.93	7,005.97	7,005.97
THOMAS 07186	2023	35,029.84	11,650.93	7,005.97	7,005.97
MCI 067939	2022	197,418.11	115,331.66	39,483.62	39,483.62
77586	2021	24,687.50	24,297.44	4,937.50	4,937.50
77587	2021	26,937.50	26,511.89	5,387.50	5,387.50
85742 BLUE BIRD	2021	28,625.00	22,447.73	5,725.00	5,725.00
85743 BLUE BIRD	2021	28,125.00	22,055.63	5,625.00	5,625.00
85744 BLUE BIRD	2021	28,125.00	22,055.63	5,625.00	5,625.00
SPED SHORT	2021	18,375.00	18,084.68	3,675.00	3,675.00
50866	2020	18,519.87	18,227.24	3,703.97	3,703.97
50867	2020	18,519.87	18,227.24	3,703.97	3,703.97
57185	2020	25,385.56	24,984.46	5,077.11	5,077.11
66190 MCI ACT	2019	167,250.00	198,057.45	33,450.00	33,450.00
49792	2018	18,250.00	23,254.15	3,650.00	3,650.00
90274	2018	14,290.22	18,208.58	2,858.04	2,858.04
90275	2018	14,290.22	18,208.58	2,858.04	2,858.04
90276	2018	14,290.22	18,208.58	2,858.04	2,858.04
3836 CHEVY	2012	18,764.57	28,146.86	N/A	NA
1885	2011	14,836.00	22,254.00	N/A	NA
Total					203,146.53

13 Tuition Fund

Adopted Budget	0001	32,000.00

Budget Uses

Expenditure Budget	0002	32,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10,072.46
Unreserved Fund Balance Reappropriated	0970	10,072.46

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	21,927.54
District Mills	999	2.00
Total Estimated Revenues to Fund Adopted Budget	0004	32,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	557,500.00

Budget Uses

Expenditure Budget	0002	557,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	65,125.63
Operating Reserve	0961	65,125.63
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	557,500.00
Total Estimated Revenues to Fund Adopted Budget	0004	557,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	7,500.00

Budget Uses

Expenditure Budget	0002	7,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,397.84
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,397.84

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	3,102.16
District Mills	999	0.28
Total Estimated Revenues to Fund Adopted Budget	0004	7,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	6,674.66

Budget Uses

Expenditure Budget	0002	6,674.66
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,516.40
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,516.40
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	14.73
State - Technology Aid	3281	3,143.53
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,674.66
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	82,824.47

Budget Uses

Expenditure Budget	0002	82,824.47
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	47,294.81
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	47,294.81

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	35,529.66
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	82,824.47
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
24 Lake

1200 Ronan H S

Submit ID: 1200-68175632

50 Debt Service Fund
1200

Taxable Value		10,976,217.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

24 Lake

1200 Ronan H S

Submit ID: 1200-68175632

61 Building Reserve Fund

Adopted Budget		0001	242,955.52

Budget Uses

Expenditure Budget		0002	242,955.52
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	167,783.47
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	167,783.47
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	54,441.70
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	20,730.35	
District Tax Levy		1110	20,730.35
District Mills		999	1.89
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.89
Total Estimated Revenues to Fund Adopted Budget		0004	242,955.52

Budget Report
FY 2026

44 Rosebud

0795 Rosebud K-12

Submit ID: 0795-84996451

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	48	15	10,188,745

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Chasmine Bell

(Signature) (Date)

Chairperson, School Trustees: Jay Blankenship

(Signature) (Date)

County Superintendent: Lisa Blevins

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026
44 Rosebud
0795 Rosebud K-12

Submit ID: 0795-84996451

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,137,126.71	56,953.36	10%	5.01%	0.00	604,932.64	532,194.07	52.23
10 Transportation	240,000.00	48,000.00	20%	20.00%	51,847.09	62,524.59	125,628.32	12.33
11 Bus Depreciation Reserve	114,831.10	0.00	N/A	0.00%	114,831.10	0.00	0.00	0.00
13 Tuition	60,000.00		N/A		10,547.51	0.00	49,452.49	4.85
14 Retirement	150,000.00	30,000.00	20%	20.00%	36,794.96	113,205.04		
17 Adult Education	62,977.95	0.00	35%	0.00%	62,977.95	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	115,411.95	0.00	N/A	0.00%	66,616.81	795.14	48,000.00	4.71
29 Flexibility	7,373.53	0.00	N/A	0.00%	7,373.53	0.00	0.00	0.00
61 Building Reserve	637,531.10	0.00	N/A	0.00%	551,376.10	62,155.00	24,000.00	2.36
Total of All Funds	2,525,252.34	134,953.36			902,365.05	843,612.41	779,274.88	76.48

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

44 Rosebud

0795 Rosebud K-12

Submit ID: 0795-84996451

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	ROSEBUD K-6	32
M1	ROSEBUD 7-8	16
H1	ROSEBUD HS 9-12	15

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	452,402.58
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	94,575.00
D.	At Risk Student	(I-D)	3,635.27
E.	Indian Education For All	(I-E)	1,001.88
F.	American Indian Achievement Gap	(I-F)	249.00
G.	Data For Achievement	(I-G)	1,530.27
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	10,306.80
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,435.39
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	1,800.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	56
B.	BASE Budget Limit	(II-B)	801,493.32
C.	Maximum Budget Limit	(II-C)	994,543.40
D.	Over-BASE Levy As Submitted on Budget	(II-D)	223,152.40
E.	Adopted Budget	(II-E)	1,024,645.72

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	926,464.14
H.	Maximum Budget Limit	(II-H)	1,137,126.71
I.	Highest Budget Without a Vote	(II-I)	1,137,126.71
J.	Highest Budget	(II-J)	1,137,126.71
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,137,126.71

Budget Report
FY 2026

44 Rosebud

0795 Rosebud K-12

Submit ID: 0795-84996451

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			56,953.36
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			56,953.36

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	7,852.80	2,454.00	10,306.80
B.	Special Education RSBG to Coop	2,617.44	817.95	3,435.39
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	4,188.10	1,308.78	5,496.88

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	182,198.00	364,401.00	546,599.00
F.	100% Of Per Student Entitlement	340,784.80	124,702.50	465,487.30
		522,982.80	489,103.50	1,012,086.30
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	184,612.93	172,653.54	357,266.46
H.	Special Education in BASE@40%	4,188.10	1,308.78	5,496.88
I.	Subsidized BASE Amount	188,801.03	173,962.32	362,763.34
J.	Subsidized BASE Ratio	52%	48%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,137,126.71
	1. BASE Budget Limit	(V-A1)	926,464.14	
	2. Over-BASE Budget	(V-A2)	210,662.57	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		452,402.58
	1. Direct State Aid Paid By State	(V-B1)	452,402.58	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		94,575.00
D.	At Risk Student	(V-D)		3,635.27
E.	Indian Education For All	(V-E)		1,001.88
F.	American Indian Achievement Gap	(V-F)		249.00
G.	Data For Achievement	(V-G)		1,530.27

H.	Special Education Allowable Cost Payment	(V-H)		10,306.80
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		16,265.84
	1. Actual Non-Levy Revenue	(V-J1)	16,265.84	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		346,497.50
	1. State - Guaranteed Tax Base Aid	(V-L1)	24,966.00	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	321,531.50	
M.	**Subtotal of BASE Budget Revenue	(V-M)		926,464.14

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		210,662.57
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		210,662.57

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		17.68
T.	BASE Mills - High School	(V-T)		13.87
U.	Over-BASE Mills	(V-U)		20.68
	1. District Property Tax Levy Mills	(V-U1)	20.68	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		52.23

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
44 Rosebud

0795 Rosebud K-12

Submit ID: 0795-84996451

01 General Fund

Adopted Budget	0001	1,137,126.71

Budget Uses

Expenditure Budget	0002	1,137,126.71
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	452,402.58
Quality Educator	3111	94,575.00
At Risk Student	3112	3,635.27
Indian Education For All	3113	1,001.88
American Indian Achievement Gap	3114	249.00
State Special Education Allowable Cost Payment to Districts	3115	10,306.80
Data For Achievement	3116	1,530.27
State - Guaranteed Tax Base Aid	3120	24,966.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	9,388.18
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	6,877.66
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	321,531.50		
Over-BASE Levy	1110(c)	210,662.57		
District Tax Levy			1110	532,194.07
Total Estimated Revenues to Fund Adopted Budget			0004	1,137,126.71
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	240,000.00

Budget Uses

Expenditure Budget	0002	240,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	56,840.59
Contingency	0006	5,684.00
Over-Schedule	0011	177,475.41
Fund Balance for Budget	TFS48	99,847.09
Operating Reserve	0961	48,000.00
Unreserved Fund Balance Reappropriated	0970	51,847.09

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	15,631.14
State - On-Schedule Transportation Reimbursement	3210	46,893.45
District Tax Levy	1110	125,628.32
District Mills	999	12.33
Total Estimated Revenues to Fund Adopted Budget	0004	240,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	114,831.10

Budget Uses

Expenditure Budget	0002	114,831.10
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	114,831.10
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	114,831.10
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	114,831.10

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
1991 MCI MOTOR COACH	2007	42,279.95	63,419.93	N/A	NA
1991 MCI MOTOR COACH -From Elementary	2007	16,710.57	25,065.86	N/A	NA
Total					0.00

13 Tuition Fund

Adopted Budget	0001	60,000.00

Budget Uses

Expenditure Budget	0002	60,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10,547.51
Unreserved Fund Balance Reappropriated	0970	10,547.51

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	49,452.49
District Mills	999	4.85
Total Estimated Revenues to Fund Adopted Budget	0004	60,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	150,000.00

Budget Uses

Expenditure Budget	0002	150,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	66,794.96
Operating Reserve	0961	30,000.00
Unreserved Fund Balance Reappropriated	0970	36,794.96

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	113,205.04
Total Estimated Revenues to Fund Adopted Budget	0004	150,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	62,977.95

Budget Uses

Expenditure Budget	0002	62,977.95
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	62,977.95
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	62,977.95

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	62,977.95
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	115,411.95

Budget Uses

Expenditure Budget	0002	115,411.95
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	66,616.81
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	66,616.81
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	795.14
District Tax Levy	1110	48,000.00
District Mills	999	4.71
Total Estimated Revenues to Fund Adopted Budget	0004	115,411.95
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	7,373.53

Budget Uses

Expenditure Budget	0002	7,373.53
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,373.53
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,373.53

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,373.53
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
44 Rosebud

0795 Rosebud K-12

Submit ID: 0795-84996451

61 Building Reserve Fund

Adopted Budget		0001	637,531.10

Budget Uses

Expenditure Budget		0002	637,531.10
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	551,376.10
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	551,376.10
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	62,155.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	24,000.00	
District Tax Levy		1110	24,000.00
District Mills		999	2.36
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.36
Total Estimated Revenues to Fund Adopted Budget		0004	637,531.10

Budget Report
FY 2026

17 Garfield

0394 Ross Elem

Submit ID: 0394-37591635

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	3	N/A	95,828

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Sarah Browning

(Signature) (Date)

Chairperson, School Trustees: Travis Browning

(Signature) (Date)

County Superintendent: Heather Gibson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

17 Garfield

0394 Ross Elem

Submit ID: 0394-37591635

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	72,666.95	10,020.17	10%	13.79%	7,551.11	63,418.21	1,697.63	17.76
10 Transportation	678.44	135.69	20%	20.00%	542.75	0.00	135.69	1.42
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	11,000.00	2,200.00	20%	20.00%	4,235.37	6,764.63		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,081.88	0.00	N/A	0.00%	1,019.51	62.37	0.00	0.00
29 Flexibility	55.53	0.00	N/A	0.00%	55.53	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	85,482.80	12,355.86			13,404.27	70,245.21	1,833.32	19.18

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

17 Garfield

0394 Ross Elem

Submit ID: 0394-37591635

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 ROSS K-8 3

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	35,858.07
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	7,566.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	100.00
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	72.87
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	490.80
I.	State Special Education Related-Services Payment To Coop	(I-I)	163.59
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	1,056.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	3
B.	BASE Budget Limit	(II-B)	66,881.07
C.	Maximum Budget Limit	(II-C)	82,680.11
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	66,881.07

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	72,666.95
H.	Maximum Budget Limit	(II-H)	88,939.86
I.	Highest Budget Without a Vote	(II-I)	72,666.95
J.	Highest Budget	(II-J)	88,939.86
K.	Highest Voted Amount	(II-K)	16,272.91
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	72,666.95

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		10,000.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		20.17
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	20.17	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		7,551.11
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	7,551.11	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		17,571.28

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		72,666.95
	1. BASE Budget Limit	(V-A1)	72,666.95	
	2. Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		35,858.07
	1. Direct State Aid Paid By State	(V-B1)	35,858.07	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		7,566.00
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		100.00
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		72.87
H.	Special Education Allowable Cost Payment	(V-H)		490.80
I.	Remaining Fund Balance Available	(V-I)		7,551.11
J.	Non-Levy Revenue and Funding Sources	(V-J)		575.91
	1. Actual Non-Levy Revenue	(V-J1)	575.91	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		20,452.19
	1. State - Guaranteed Tax Base Aid	(V-L1)	18,754.56	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	1,697.63	
M.	**Subtotal of BASE Budget Revenue	(V-M)		72,666.95

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		17.76
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
	1. District Property Tax Levy Mills	(V-U1)	0.00	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		17.76

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
17 Garfield

0394 Ross Elem

Submit ID: 0394-37591635

01 General Fund

Adopted Budget	0001	72,666.95

Budget Uses

Expenditure Budget	0002	72,666.95
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	7,551.11
Direct State Aid	3110	35,858.07
Quality Educator	3111	7,566.00
At Risk Student	3112	0.00
Indian Education For All	3113	100.00
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	490.80
Data For Achievement	3116	72.87
State - Guaranteed Tax Base Aid	3120	18,754.56

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	575.91
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	1,697.63		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	1,697.63
Total Estimated Revenues to Fund Adopted Budget			0004	72,666.95
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	678.44

Budget Uses

Expenditure Budget	0002	678.44
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	678.44
Fund Balance for Budget	TFS48	678.44
Operating Reserve	0961	135.69
Unreserved Fund Balance Reappropriated	0970	542.75

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	135.69
District Mills	999	1.42
Total Estimated Revenues to Fund Adopted Budget	0004	678.44
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
17 Garfield

0394 Ross Elem

Submit ID: 0394-37591635

14 Retirement Fund

Adopted Budget	0001	11,000.00

Budget Uses

Expenditure Budget	0002	11,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,435.37
Operating Reserve	0961	2,200.00
Unreserved Fund Balance Reappropriated	0970	4,235.37

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	6,764.63
Total Estimated Revenues to Fund Adopted Budget	0004	11,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,081.88

Budget Uses

Expenditure Budget	0002	1,081.88
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,019.51
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,019.51
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	62.37
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,081.88
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	55.53

Budget Uses

Expenditure Budget	0002	55.53
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	55.53
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	55.53

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	55.53
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2026

33 Musselshell

0605 Roundup Elem

Submit ID: 0605-97383659

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 404	N/A	13,740,159

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Carmen Eiselein

(Signature) (Date)

Chairperson, School Trustees: Thomas Vandeberg

(Signature) (Date)

County Superintendent: Darcie Hetrick

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

33 Musselshell

0605 Roundup Elem

Submit ID: 0605-97383659

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,102,211.43	310,221.14	10%	10.00%	35,398.65	2,518,749.20	548,063.58	39.88
10 Transportation	525,000.00	105,000.00	20%	20.00%	110,912.37	182,499.96	231,587.67	16.85
11 Bus Depreciation Reserve	400,008.69	0.00	N/A	0.00%	335,508.69	7,151.75	57,348.25	4.17
13 Tuition	165,737.00		N/A		760.47	0.00	164,976.53	12.01
14 Retirement	625,000.00	125,000.00	20%	20.00%	227,273.83	397,726.17		
17 Adult Education	48,500.00	16,975.00	35%	35.00%	37,607.91	1,007.29	9,884.80	0.72
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	34,541.74	0.00	N/A	0.00%	32,165.53	2,376.21	0.00	0.00
29 Flexibility	10,440.84	0.00	N/A	0.00%	5,498.82	4,942.02	0.00	0.00
61 Building Reserve	617,666.49	0.00	N/A	0.00%	531,091.49	65,075.00	21,500.00	1.56
Total of All Funds	5,529,106.19	557,196.14			1,316,217.76	3,179,527.60	1,033,360.83	75.19

50 Debt Service **Tax Jurisdiction**								
S2014 EL	540,800.00	0.00	20-9-438	0.00%	102,976.78	298,963.16	138,860.06	10.11

Budget Report
FY 2026

33 Musselshell

0605 Roundup Elem

Submit ID: 0605-97383659

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	ROUNDUP K-6	312 *
M1	ROUNDUP 7-8	92 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,326,871.14
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	226,147.74
D.	At Risk Student	(I-D)	18,456.71
E.	Indian Education For All	(I-E)	10,249.48
F.	American Indian Achievement Gap	(I-F)	4,731.00
G.	Data For Achievement	(I-G)	9,813.16
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	82,815.99
I.	State Special Education Related-Services Payment To Coop	(I-I)	21,539.35
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	33,427.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	405
B.	BASE Budget Limit	(II-B)	2,611,004.68
C.	Maximum Budget Limit	(II-C)	3,262,128.75
D.	Over-BASE Levy As Submitted on Budget	(II-D)	333,541.77
E.	Adopted Budget	(II-E)	3,051,078.50

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,768,669.66
H.	Maximum Budget Limit	(II-H)	3,424,961.22
I.	Highest Budget Without a Vote	(II-I)	3,102,211.43
J.	Highest Budget	(II-J)	3,424,961.22
K.	Highest Voted Amount	(II-K)	322,749.79
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,102,211.43

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		310,221.14
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		35,398.65
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	35,398.65	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		345,619.79

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,102,211.43
1.	BASE Budget Limit	(V-A1)	2,768,669.66	
2.	Over-BASE Budget	(V-A2)	333,541.77	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,326,871.14
1.	Direct State Aid Paid By State	(V-B1)	1,326,871.14	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		226,147.74
D.	At Risk Student	(V-D)		18,456.71
E.	Indian Education For All	(V-E)		10,249.48
F.	American Indian Achievement Gap	(V-F)		4,731.00
G.	Data For Achievement	(V-G)		9,813.16
H.	Special Education Allowable Cost Payment	(V-H)		82,815.99
I.	Remaining Fund Balance Available	(V-I)		35,398.65
J.	Non-Levy Revenue and Funding Sources	(V-J)		304,163.44
1.	Actual Non-Levy Revenue	(V-J1)	21,697.70	
2.	Anticipated Non-Levy Revenue	(V-J2)	276,802.82	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	5,662.92	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		750,022.35
1.	State - Guaranteed Tax Base Aid	(V-L1)	535,500.54	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	214,521.81	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,768,669.66

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		333,541.77
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		333,541.77

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		15.61
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		24.27
	1. District Property Tax Levy Mills	(V-U1)	24.27	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		39.88

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

33 Musselshell

0605 Roundup Elem

Submit ID: 0605-97383659

01 General Fund

Adopted Budget	0001	3,102,211.43

Budget Uses

Expenditure Budget	0002	3,102,211.43
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	35,398.65
Direct State Aid	3110	1,326,871.14
Quality Educator	3111	226,147.74
At Risk Student	3112	18,456.71
Indian Education For All	3113	10,249.48
American Indian Achievement Gap	3114	4,731.00
State Special Education Allowable Cost Payment to Districts	3115	82,815.99
Data For Achievement	3116	9,813.16
State - Guaranteed Tax Base Aid	3120	535,500.54

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	20,654.32
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	1,043.38
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	5,662.92
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	276,802.82
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	214,521.81		
Over-BASE Levy	1110(c)	333,541.77		
District Tax Levy			1110	548,063.58
Total Estimated Revenues to Fund Adopted Budget			0004	3,102,211.43
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	525,000.00

Budget Uses

Expenditure Budget	0002	525,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	103,640.31
Contingency	0006	10,364.03
Over-Schedule	0011	410,995.66
Fund Balance for Budget	TFS48	215,912.37
Operating Reserve	0961	105,000.00
Unreserved Fund Balance Reappropriated	0970	110,912.37

Estimated Funding Sources

Coal Gross Proceeds	1123	68,495.60
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	28,501.09
State - On-Schedule Transportation Reimbursement	3210	85,503.27
District Tax Levy	1110	231,587.67
District Mills	999	16.85
Total Estimated Revenues to Fund Adopted Budget	0004	525,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	400,008.69

Budget Uses

Expenditure Budget	0002	400,008.69
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	335,508.69
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	335,508.69
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	7,151.75
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	57,348.25
District Mills	999	4.17
Total Estimated Revenues to Fund Adopted Budget	0004	400,008.69

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2024 FREIGHTLINER	2024	86,724.50	7,000.00	17,344.90	10,750.00
2024 THOMAS C2 311 TS	2024	69,750.00	5,750.00	13,950.00	7,000.00
2023 IC CE INTERNATIONAL	2022	52,995.01	22,500.00	10,599.00	7,500.00
BUS #3 2021 INTERNATIONAL (SPARE)	2021	43,643.20	31,000.00	8,728.64	7,500.00
BUS #87 2019 FORD EXPEDITITION	2021	24,350.00	4,500.00	4,870.00	0.00
BUS #5 2019 INTERNATIONAL	2019	42,750.00	30,000.00	8,550.00	5,000.00
BUS #15 2019 IC RE	2018	80,465.16	70,000.00	16,093.03	10,000.00
BUS #1 2017 INTERNATIONAL	2017	47,114.79	59,750.00	9,422.96	7,750.00
BUS #9 2017 INTERNATIONAL	2017	45,493.71	47,500.00	9,098.74	7,500.00
BUS #2 2012 INTERNATIONAL	2012	38,553.34	54,500.00	7,710.67	0.00
BUS FOOD SERVICE 1996 INTERNATIONAL MID BUS	2009	9,500.00	8,050.00	1,900.00	0.00
BUS #9-A 2007 BLUEBIRD (SPARE)	2007	21,975.00	32,590.00	4,395.00	0.00
COACH 2007 ICRP	2007	60,920.00	87,204.00	12,184.00	1,500.00
BUS #14 2003 BLUEBIRD	2002	28,000.00	42,000.00	N/A	NA
Bus #4 - 2000 BLUEBIRD (SPARE)	2000	31,111.92	46,667.88	N/A	NA
Total					64,500.00

13 Tuition Fund

Adopted Budget	0001	165,737.00

Budget Uses

Expenditure Budget	0002	165,737.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	760.47
Unreserved Fund Balance Reappropriated	0970	760.47

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	164,976.53
District Mills	999	12.01
Total Estimated Revenues to Fund Adopted Budget	0004	165,737.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	625,000.00

Budget Uses

Expenditure Budget	0002	625,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	352,273.83
Operating Reserve	0961	125,000.00
Unreserved Fund Balance Reappropriated	0970	227,273.83

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	397,726.17
Total Estimated Revenues to Fund Adopted Budget	0004	625,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	48,500.00

Budget Uses

Expenditure Budget	0002	48,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	54,582.91
Operating Reserve	0961	16,975.00
Unreserved Fund Balance Reappropriated	0970	37,607.91

Estimated Funding Sources

Coal Gross Proceeds	1123	1,007.29
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	9,884.80
District Mills	999	0.72
Total Estimated Revenues to Fund Adopted Budget	0004	48,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

33 Musselshell

0605 Roundup Elem

Submit ID: 0605-97383659

28 Technology Fund

Adopted Budget	0001	34,541.74

Budget Uses

Expenditure Budget	0002	34,541.74
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	32,165.53
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	32,165.53
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,376.21
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	34,541.74
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	10,440.84

Budget Uses

Expenditure Budget	0002	10,440.84
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,498.82
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,498.82

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	4,942.02
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	10,440.84
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

33 Musselshell

0605 Roundup Elem

Submit ID: 0605-97383659

50 Debt Service Fund

S2014 EL

Taxable Value		13,740,159.00
Adopted Budget	0001	540,800.00

Budget Uses

Expenditure Budget	0002	540,800.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	102,976.78
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	102,976.78
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	298,963.16
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	138,860.06
Jurisdiction Mills	999	10.11
Total Estimated Revenues to Fund Adopted Budget	0004	540,800.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
Elementary Bond	11/25/2014	06/30/2035	7,337,000.00	4,020,000.00	365,000.00	175,400.00	400.00
Total Bond Requirements							540,800.00

Total Debt Service Requirements	0002	540,800.00

Budget Report
FY 2026

33 Musselshell

0605 Roundup Elem

Submit ID: 0605-97383659

61 Building Reserve Fund

Adopted Budget		0001	617,666.49

Budget Uses

Expenditure Budget		0002	617,666.49
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	531,091.49
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	531,091.49
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	65,075.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	21,500.00	
District Tax Levy		1110	21,500.00
District Mills		999	1.56
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.56
Total Estimated Revenues to Fund Adopted Budget		0004	617,666.49

Budget Report
FY 2026

33 Musselshell

0606 Roundup High School

Submit ID: 0606-55065285

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	169	14,356,658

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Carmen Eiselein

(Signature) (Date)

Chairperson, School Trustees: Thomas Vandeberg

(Signature) (Date)

County Superintendent: Darcie Hetrick

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

33 Musselshell

Submit ID: 0606-55065285

0606 Roundup High School

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,818,309.14	181,830.91	10%	10.00%	28,326.57	1,414,399.27	375,583.30	26.17
10 Transportation	490,000.00	98,000.00	20%	20.00%	151,909.62	338,090.38	0.00	0.00
11 Bus Depreciation Reserve	464,120.36	0.00	N/A	0.00%	399,620.36	64,500.00	0.00	0.00
13 Tuition	73,869.00		N/A		20,560.72	53,308.28	0.00	0.00
14 Retirement	525,000.00	105,000.00	20%	20.00%	276,366.80	248,633.20		
17 Adult Education	86,000.00	30,100.00	35%	35.00%	62,719.48	23,280.52	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	18,679.17	0.00	N/A	0.00%	17,291.58	1,387.59	0.00	0.00
29 Flexibility	258,947.23	0.00	N/A	0.00%	12,169.11	246,778.12	0.00	0.00
61 Building Reserve	398,207.80	0.00	N/A	0.00%	338,312.80	47,895.00	12,000.00	0.84
Total of All Funds	4,133,132.70	414,930.91			1,307,277.04	2,438,272.36	387,583.30	27.01

50 Debt Service **Tax Jurisdiction**								
S2014 HS	185,600.00	0.00	20-9-438	0.00%	139,277.49	0.00	46,322.51	3.23

Budget Report
FY 2026

33 Musselshell

Submit ID: 0606-55065285

0606 Roundup High School

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 ROUNDUP HS 9-12 169 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	788,005.57
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	106,756.26
D.	At Risk Student	(I-D)	7,188.52
E.	Indian Education For All	(I-E)	4,287.53
F.	American Indian Achievement Gap	(I-F)	747.00
G.	Data For Achievement	(I-G)	4,105.01
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	57,053.69
I.	State Special Education Related-Services Payment To Coop	(I-I)	8,779.33
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	35,407.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	173
B.	BASE Budget Limit	(II-B)	1,498,206.16
C.	Maximum Budget Limit	(II-C)	1,868,606.06
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	1,868,606.06

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,616,772.02
H.	Maximum Budget Limit	(II-H)	2,008,847.03
I.	Highest Budget Without a Vote	(II-I)	1,818,309.14
J.	Highest Budget	(II-J)	2,008,847.03
K.	Highest Voted Amount	(II-K)	190,537.89
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,818,309.14

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		181,830.91
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		28,326.57
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	28,326.57	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		210,157.48

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,818,309.14
	1. BASE Budget Limit	(V-A1)	1,616,772.02	
	2. Over-BASE Budget	(V-A2)	201,537.12	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		788,005.57
	1. Direct State Aid Paid By State	(V-B1)	788,005.57	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		106,756.26
D.	At Risk Student	(V-D)		7,188.52
E.	Indian Education For All	(V-E)		4,287.53
F.	American Indian Achievement Gap	(V-F)		747.00
G.	Data For Achievement	(V-G)		4,105.01
H.	Special Education Allowable Cost Payment	(V-H)		57,053.69
I.	Remaining Fund Balance Available	(V-I)		28,326.57
J.	Non-Levy Revenue and Funding Sources	(V-J)		16,768.78
	1. Actual Non-Levy Revenue	(V-J1)	16,768.78	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		603,533.09
	1. State - Guaranteed Tax Base Aid	(V-L1)	429,486.91	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	174,046.18	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,616,772.02

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		201,537.12
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		201,537.12

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		12.13
U.	Over-BASE Mills	(V-U)		14.04
	1. District Property Tax Levy Mills	(V-U1)	14.04	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		26.17

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

33 Musselshell

Submit ID: 0606-55065285

0606 Roundup High School

01 General Fund

Adopted Budget	0001	1,818,309.14

Budget Uses

Expenditure Budget	0002	1,818,309.14
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	28,326.57
Direct State Aid	3110	788,005.57
Quality Educator	3111	106,756.26
At Risk Student	3112	7,188.52
Indian Education For All	3113	4,287.53
American Indian Achievement Gap	3114	747.00
State Special Education Allowable Cost Payment to Districts	3115	57,053.69
Data For Achievement	3116	4,105.01
State - Guaranteed Tax Base Aid	3120	429,486.91

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	15,717.41
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	1,051.37
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	174,046.18		
Over-BASE Levy	1110(c)	201,537.12		
District Tax Levy			1110	375,583.30
Total Estimated Revenues to Fund Adopted Budget			0004	1,818,309.14
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2026

33 Musselshell

Submit ID: 0606-55065285

0606 Roundup High School

10 Transportation Fund

Adopted Budget	0001	490,000.00

Budget Uses

Expenditure Budget	0002	490,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	101,491.38
Contingency	0006	10,149.14
Over-Schedule	0011	378,359.48
Fund Balance for Budget	TFS48	249,909.62
Operating Reserve	0961	98,000.00
Unreserved Fund Balance Reappropriated	0970	151,909.62

Estimated Funding Sources

Coal Gross Proceeds	1123	226,449.86
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	27,910.13
State - On-Schedule Transportation Reimbursement	3210	83,730.39
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	490,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

33 Musselshell

Submit ID: 0606-55065285

0606 Roundup High School

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	464,120.36

Budget Uses

Expenditure Budget	0002	464,120.36
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	399,620.36
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	399,620.36
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	64,500.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	464,120.36

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2024 FREIGHTLINER	2024	86,724.50	7,000.00	17,344.90	10,750.00
2024 THOMAS C2 311 TS	2024	69,750.00	5,750.00	13,950.00	7,000.00
2023 IC CE INTERNATIONAL	2022	52,995.00	22,500.00	10,599.00	7,500.00
BUS #3 2021 INTERNATIONAL (SPARE)	2021	43,643.20	31,000.00	8,728.64	7,500.00
BUS #87 2019 FORD EXPEDITION	2021	24,350.00	4,500.00	4,870.00	0.00
BUS #5 2019 INTERNATIONAL	2019	42,750.00	30,000.00	8,550.00	5,000.00
BUS #15 2019 IC RE	2018	80,465.16	70,000.00	16,093.03	10,000.00
BUS #1 2017 INTERNATIONAL	2017	47,114.79	59,750.00	9,422.96	7,750.00
BUS #9 2017 INTERNATIONAL	2017	45,793.72	47,500.00	9,158.74	7,500.00
BUS #2 2012 INTERNATIONAL	2012	38,553.33	54,500.00	7,710.67	0.00
BUS FOOD SERVICE INTERNATIONAL MID BUS	2009	9,500.00	8,050.00	1,900.00	0.00
BUS #9-A 2007 BLUEBIRD (SPARE)	2007	21,975.00	32,590.00	4,395.00	0.00
COACH 2007 ICRP	2007	60,920.00	87,204.00	12,184.00	1,500.00
BUS #14 2003 BLUEBIRD	2002	28,000.00	42,000.00	N/A	NA
BUS #4 2000 BLUEBIRD (SPARE)	2000	31,111.92	46,667.88	N/A	NA
Total					64,500.00

13 Tuition Fund

Adopted Budget	0001	73,869.00

Budget Uses

Expenditure Budget	0002	73,869.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	20,560.72
Unreserved Fund Balance Reappropriated	0970	20,560.72

Estimated Funding Sources

Coal Gross Proceeds	1123	53,308.28
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	73,869.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	525,000.00

Budget Uses

Expenditure Budget	0002	525,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	381,366.80
Operating Reserve	0961	105,000.00
Unreserved Fund Balance Reappropriated	0970	276,366.80

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	248,633.20
Total Estimated Revenues to Fund Adopted Budget	0004	525,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	86,000.00

Budget Uses

Expenditure Budget	0002	86,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	92,819.48
Operating Reserve	0961	30,100.00
Unreserved Fund Balance Reappropriated	0970	62,719.48

Estimated Funding Sources

Coal Gross Proceeds	1123	23,280.52
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	86,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	18,679.17

Budget Uses

Expenditure Budget	0002	18,679.17
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	17,291.58
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	17,291.58
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,387.59
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	18,679.17
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

33 Musselshell

Submit ID: 0606-55065285

0606 Roundup High School

29 Flexibility Fund

Adopted Budget	0001	258,947.23

Budget Uses

Expenditure Budget	0002	258,947.23
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	12,169.11
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	12,169.11

Estimated Funding Sources

Coal Gross Proceeds	1123	233,445.13
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	13,332.99
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	258,947.23
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

33 Musselshell

Submit ID: 0606-55065285

0606 Roundup High School

50 Debt Service Fund

S2014 HS

Taxable Value		14,356,658.00
Adopted Budget	0001	185,600.00

Budget Uses

Expenditure Budget	0002	185,600.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	139,277.49
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	139,277.49
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	46,322.51
Jurisdiction Mills	999	3.23
Total Estimated Revenues to Fund Adopted Budget	0004	185,600.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
High School Bond	11/25/2014	06/30/2035	2,500,000.00	1,380,000.00	125,000.00	60,200.00	400.00
Total Bond Requirements							185,600.00
Total Debt Service Requirements						0002	185,600.00

Budget Report
FY 2026

33 Musselshell

Submit ID: 0606-55065285

0606 Roundup High School

61 Building Reserve Fund

Adopted Budget		0001	398,207.80

Budget Uses

Expenditure Budget		0002	398,207.80
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	338,312.80
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	338,312.80
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	47,895.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	12,000.00	
District Tax Levy		1110	12,000.00
District Mills		999	0.84
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.84
Total Estimated Revenues to Fund Adopted Budget		0004	398,207.80

Budget Report
FY 2026

14 Fergus

0280 Roy K-12 Schools

Submit ID: 0280-95283510

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	18	*	8	1,164,421

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Terrie Fields

(Signature) (Date)

Chairperson, School Trustees: Trevor Gervais

(Signature) (Date)

County Superintendent: Rhonda Long

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

14 Fergus

0280 Roy K-12 Schools

Submit ID: 0280-95283510

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	863,621.95	86,904.20	10%	10.06%	28,904.11	592,664.61	242,053.23	207.83
10 Transportation	52,000.00	5,206.90	20%	10.01%	9,455.71	18,533.92	24,010.37	20.62
11 Bus Depreciation Reserve	89,561.81	0.00	N/A	0.00%	75,261.81	0.00	14,300.00	12.28
13 Tuition	27,750.00		N/A		0.00	0.00	27,750.00	23.83
14 Retirement	99,000.00	19,800.00	20%	20.00%	5,693.51	93,306.49		
17 Adult Education	2,145.20	0.00	35%	0.00%	2,145.20	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	2,979.10	0.00	N/A	0.00%	2,413.15	565.95	0.00	0.00
29 Flexibility	15,385.79	0.00	N/A	0.00%	15,385.79	0.00	0.00	0.00
61 Building Reserve	282,658.57	0.00	N/A	0.00%	199,553.57	66,484.00	16,621.00	14.27
Total of All Funds	1,435,102.42	111,911.10			338,812.85	771,554.97	324,734.60	278.83

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

14 Fergus

0280 Roy K-12 Schools

Submit ID: 0280-95283510

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	ROY K-6	14
M1	ROY 7-8	4
H1	ROY HS 9-12	8 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	329,578.38
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	53,869.92
D.	At Risk Student	(I-D)	2,137.05
E.	Indian Education For All	(I-E)	659.62
F.	American Indian Achievement Gap	(I-F)	249.00
G.	Data For Achievement	(I-G)	631.54
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	8,221.20
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,308.72
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	3,119.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	10,344.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	27
B.	BASE Budget Limit	(II-B)	615,122.47
C.	Maximum Budget Limit	(II-C)	765,008.70
D.	Over-BASE Levy As Submitted on Budget	(II-D)	208,749.83
E.	Adopted Budget	(II-E)	823,872.30

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	659,429.74
H.	Maximum Budget Limit	(II-H)	813,260.14
I.	Highest Budget Without a Vote	(II-I)	863,621.95
J.	Highest Budget	(II-J)	863,621.95
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	863,621.95

Budget Report
FY 2026

14 Fergus

0280 Roy K-12 Schools

Submit ID: 0280-95283510

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		86,362.20
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		542.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	542.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		28,904.11
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	28,904.11	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		115,808.31

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		**Elementary**	**High School**	**K-12**
A.	Special Education Allowable Costs	5,841.93	2,379.27	8,221.20
B.	Special Education RSBG to Coop	981.54	327.18	1,308.72
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	2,729.39	1,082.58	3,811.97

Proration of BASE Budget to Elementary and High School Programs:		**Elementary**	**High School**	**K-12**
E.	100% Of Basic Entitlement	182,198.00	364,401.00	546,599.00
F.	100% Of Per Student Entitlement	124,190.80	66,522.00	190,712.80
		306,388.80	430,923.00	737,311.80
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	108,155.25	152,115.82	260,271.07
H.	Special Education in BASE@40%	2,729.39	1,082.58	3,811.97
I.	Subsidized BASE Amount	110,884.64	153,198.40	264,083.04
J.	Subsidized BASE Ratio	42%	58%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		863,621.95
1.	BASE Budget Limit	(V-A1)	659,429.74	
2.	Over-BASE Budget	(V-A2)	204,192.21	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		329,578.38
1.	Direct State Aid Paid By State	(V-B1)	329,578.38	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		53,869.92
D.	At Risk Student	(V-D)		2,137.05
E.	Indian Education For All	(V-E)		659.62
F.	American Indian Achievement Gap	(V-F)		249.00
G.	Data For Achievement	(V-G)		631.54

H.	Special Education Allowable Cost Payment	(V-H)		8,221.20
I.	Remaining Fund Balance Available	(V-I)		28,904.11
J.	Non-Levy Revenue and Funding Sources	(V-J)		7,066.30
	1. Actual Non-Levy Revenue	(V-J1)	5,114.99	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	1,951.31	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		228,112.62
	1. State - Guaranteed Tax Base Aid	(V-L1)	190,251.60	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	37,861.02	
M.	**Subtotal of BASE Budget Revenue	(V-M)		659,429.74

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		204,192.21
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		204,192.21

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		21.85
T.	BASE Mills - High School	(V-T)		10.62
U.	Over-BASE Mills	(V-U)		175.36
	1. District Property Tax Levy Mills	(V-U1)	175.36	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		207.83

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

14 Fergus

0280 Roy K-12 Schools

Submit ID: 0280-95283510

01 General Fund

Adopted Budget	0001	863,621.95

Budget Uses

Expenditure Budget	0002	863,621.95
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	28,904.11
Direct State Aid	3110	329,578.38
Quality Educator	3111	53,869.92
At Risk Student	3112	2,137.05
Indian Education For All	3113	659.62
American Indian Achievement Gap	3114	249.00
State Special Education Allowable Cost Payment to Districts	3115	8,221.20
Data For Achievement	3116	631.54
State - Guaranteed Tax Base Aid	3120	190,251.60

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	5,114.99
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	1,951.31
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	37,861.02		
Over-BASE Levy	1110(c)	204,192.21		
District Tax Levy			1110	242,053.23
Total Estimated Revenues to Fund Adopted Budget			0004	863,621.95
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	52,000.00

Budget Uses

Expenditure Budget	0002	52,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	16,849.00
Contingency	0006	1,684.90
Over-Schedule	0011	33,466.10
Fund Balance for Budget	TFS48	14,662.61
Operating Reserve	0961	5,206.90
Unreserved Fund Balance Reappropriated	0970	9,455.71

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	4,633.48
State - On-Schedule Transportation Reimbursement	3210	13,900.44
District Tax Levy	1110	24,010.37
District Mills	999	20.62
Total Estimated Revenues to Fund Adopted Budget	0004	52,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

14 Fergus

0280 Roy K-12 Schools

Submit ID: 0280-95283510

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	89,561.81

Budget Uses

Expenditure Budget	0002	89,561.81
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	75,261.81
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	75,261.81
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	14,300.00
District Mills	999	12.28
Total Estimated Revenues to Fund Adopted Budget	0004	89,561.81

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2024 Ford Expedition	2025	67,541.04	0.00	13,508.21	0.00
2020FORD EXPEDITION	2020	51,750.00	0.00	10,350.00	0.00
FORD EXPEDITION	2019	59,845.00	0.00	11,969.00	0.00
2009 bluebird	2008	71,500.00	47,450.00	14,300.00	14,300.00
1999 bluebird	2006	25,002.00	15,000.44	5,000.40	0.00
BUS E	2002	52,000.00	72,877.88	10,400.00	0.00
Total					14,300.00

13 Tuition Fund

Adopted Budget	0001	27,750.00

Budget Uses

Expenditure Budget	0002	27,750.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	27,750.00
District Mills	999	23.83
Total Estimated Revenues to Fund Adopted Budget	0004	27,750.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	99,000.00

Budget Uses

Expenditure Budget	0002	99,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	25,493.51
Operating Reserve	0961	19,800.00
Unreserved Fund Balance Reappropriated	0970	5,693.51

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	93,306.49
Total Estimated Revenues to Fund Adopted Budget	0004	99,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	2,145.20

Budget Uses

Expenditure Budget	0002	2,145.20
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,145.20
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,145.20

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,145.20
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	2,979.10

Budget Uses

Expenditure Budget	0002	2,979.10
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,413.15
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,413.15
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	565.95
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,979.10
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	15,385.79

Budget Uses

Expenditure Budget	0002	15,385.79
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	15,385.79
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	15,385.79

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	15,385.79
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

14 Fergus

0280 Roy K-12 Schools

Submit ID: 0280-95283510

61 Building Reserve Fund

Adopted Budget		0001	282,658.57

Budget Uses

Expenditure Budget		0002	282,658.57
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	199,553.57
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	199,553.57
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	66,484.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	16,621.00	
District Tax Levy		1110	16,621.00
District Mills		999	14.27
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	14.27
Total Estimated Revenues to Fund Adopted Budget		0004	282,658.57

Budget Report
FY 2026

19 Golden Valley

0407 Ryegate K-12 Schools

Submit ID: 0407-89500054

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	42	15	5,352,402

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Toni Herman

(Signature) (Date)

Chairperson, School Trustees: Shane Hooker

(Signature) (Date)

County Superintendent: Marie Baird

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

19 Golden Valley

0407 Ryegate K-12 Schools

Submit ID: 0407-89500054

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,101,850.42	89,743.56	10%	8.14%	0.00	702,140.75	399,709.67	74.68
10 Transportation	149,735.16	29,947.03	20%	20.00%	24,133.27	63,086.72	62,515.17	11.68
11 Bus Depreciation Reserve	231,582.12	0.00	N/A	0.00%	209,318.12	0.00	22,264.00	4.16
13 Tuition	31,552.44		N/A		22,436.22	0.00	9,116.22	1.70
14 Retirement	167,000.00	33,400.00	20%	20.00%	20,229.10	146,770.90		
17 Adult Education	8,000.00	1,750.00	35%	21.88%	3,498.94	0.00	4,501.06	0.84
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	965.75	0.00	N/A	0.00%	218.65	747.10	0.00	0.00
29 Flexibility	8,542.77	0.00	N/A	0.00%	1,270.23	7,272.54	0.00	0.00
61 Building Reserve	168,195.51	0.00	N/A	0.00%	81,180.51	69,612.00	17,403.00	3.25
Total of All Funds	1,867,424.17	154,840.59			362,285.04	989,630.01	515,509.12	96.31

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

19 Golden Valley

Submit ID: 0407-89500054

0407 Ryegate K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	RYEGATE K-8	33
M1	RYEGATE 7-8	9
H1	RYEGATE HS 9-12	15

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	429,298.31
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	75,554.08
D.	At Risk Student	(I-D)	3,696.52
E.	Indian Education For All	(I-E)	1,446.09
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	1,384.53
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	13,464.42
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,108.21
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	2,912.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	7,642.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	61
B.	BASE Budget Limit	(II-B)	826,674.90
C.	Maximum Budget Limit	(II-C)	1,022,369.58
D.	Over-BASE Levy As Submitted on Budget	(II-D)	232,907.75
E.	Adopted Budget	(II-E)	1,059,582.65

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	870,493.81
H.	Maximum Budget Limit	(II-H)	1,072,517.17
I.	Highest Budget Without a Vote	(II-I)	1,101,850.42
J.	Highest Budget	(II-J)	1,101,850.42
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,101,850.42

Budget Report
FY 2026

19 Golden Valley

Submit ID: 0407-89500054

0407 Ryegate K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		89,743.56
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		89,743.56

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		**Elementary**	**High School**	**K-12**
A.	Special Education Allowable Costs	10,111.64	3,352.78	13,464.42
B.	Special Education RSBG to Coop	2,290.26	817.95	3,108.21
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	4,960.76	1,668.29	6,629.05

Proration of BASE Budget to Elementary and High School Programs:		**Elementary**	**High School**	**K-12**
E.	100% Of Basic Entitlement	182,198.00	364,401.00	546,599.00
F.	100% Of Per Student Entitlement	289,097.40	124,702.50	413,799.90
		471,295.40	489,103.50	960,398.90
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	166,367.28	172,653.54	339,020.81
H.	Special Education in BASE@40%	4,960.76	1,668.29	6,629.05
I.	Subsidized BASE Amount	171,328.04	174,321.83	345,649.86
J.	Subsidized BASE Ratio	50%	50%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,101,850.42
1.	BASE Budget Limit	(V-A1)	870,493.81	
2.	Over-BASE Budget	(V-A2)	231,356.61	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		429,298.31
1.	Direct State Aid Paid By State	(V-B1)	429,298.31	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		75,554.08
D.	At Risk Student	(V-D)		3,696.52
E.	Indian Education For All	(V-E)		1,446.09
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		1,384.53

H.	Special Education Allowable Cost Payment	(V-H)		13,464.42
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		18,323.98
	1. Actual Non-Levy Revenue	(V-J1)	7,651.83	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	10,672.15	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		327,325.88
	1. State - Guaranteed Tax Base Aid	(V-L1)	158,972.82	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	168,353.06	
M.	**Subtotal of BASE Budget Revenue	(V-M)		870,493.81

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		231,356.61
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		231,356.61

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		19.45
T.	BASE Mills - High School	(V-T)		12.01
U.	Over-BASE Mills	(V-U)		43.22
	1. District Property Tax Levy Mills	(V-U1)	43.22	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		74.68

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

19 Golden Valley

0407 Ryegate K-12 Schools

Submit ID: 0407-89500054

01 General Fund

Adopted Budget	0001	1,101,850.42

Budget Uses

Expenditure Budget	0002	1,101,850.42
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	429,298.31
Quality Educator	3111	75,554.08
At Risk Student	3112	3,696.52
Indian Education For All	3113	1,446.09
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	13,464.42
Data For Achievement	3116	1,384.53
State - Guaranteed Tax Base Aid	3120	158,972.82

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,774.80
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	3,877.03
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	10,672.15
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	168,353.06		
Over-BASE Levy	1110(c)	231,356.61		
District Tax Levy			1110	399,709.67
Total Estimated Revenues to Fund Adopted Budget			0004	1,101,850.42
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	149,735.16

Budget Uses

Expenditure Budget	0002	149,735.16
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	57,351.55
Contingency	0006	5,735.16
Over-Schedule	0011	86,648.45
Fund Balance for Budget	TFS48	54,080.30
Operating Reserve	0961	29,947.03
Unreserved Fund Balance Reappropriated	0970	24,133.27

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	15,771.68
State - On-Schedule Transportation Reimbursement	3210	47,315.04
District Tax Levy	1110	62,515.17
District Mills	999	11.68
Total Estimated Revenues to Fund Adopted Budget	0004	149,735.16
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	231,582.12

Budget Uses

Expenditure Budget	0002	231,582.12
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	209,318.12
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	209,318.12
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	22,264.00
District Mills	999	4.16
Total Estimated Revenues to Fund Adopted Budget	0004	231,582.12

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2025 FORD EXPEDITION (E-BUS)	2025	58,235.09	0.00	11,647.02	971.00
2024 FORD EXPEDITION (E-BUS)	2024	60,222.00	12,044.40	12,044.40	6,272.00
E-Multi-Purpose Vehicle (E-Bus)	2021	37,780.41	30,224.32	7,556.08	3,890.00
44 passenger big bus	2019	45,300.00	36,240.00	9,060.00	4,746.00
2017 Chevy Bluebird	2018	55,000.00	44,000.00	11,000.00	6,385.00
2014 Chevy Microbird	2014	53,000.00	79,500.00	N/A	NA
2012 Chevy Express	2013	53,479.00	80,218.50	N/A	NA
2013 Chevy Express	2013	52,000.00	78,000.00	N/A	NA
Total					22,264.00

13 Tuition Fund

Adopted Budget	0001	31,552.44

Budget Uses

Expenditure Budget	0002	31,552.44
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	22,436.22
Unreserved Fund Balance Reappropriated	0970	22,436.22

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	9,116.22
District Mills	999	1.70
Total Estimated Revenues to Fund Adopted Budget	0004	31,552.44
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	167,000.00

Budget Uses

Expenditure Budget	0002	167,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	53,629.10
Operating Reserve	0961	33,400.00
Unreserved Fund Balance Reappropriated	0970	20,229.10

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	146,770.90
Total Estimated Revenues to Fund Adopted Budget	0004	167,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	8,000.00

Budget Uses

Expenditure Budget	0002	8,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,248.94
Operating Reserve	0961	1,750.00
Unreserved Fund Balance Reappropriated	0970	3,498.94

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	4,501.06
District Mills	999	0.84
Total Estimated Revenues to Fund Adopted Budget	0004	8,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	965.75

Budget Uses

Expenditure Budget	0002	965.75
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	218.65
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	218.65
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	747.10
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	965.75
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	8,542.77

Budget Uses

Expenditure Budget	0002	8,542.77
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,270.23
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,270.23

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	7,272.54
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	8,542.77
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

19 Golden Valley

0407 Ryegate K-12 Schools

Submit ID: 0407-89500054

61 Building Reserve Fund

Adopted Budget		0001	168,195.51

Budget Uses

Expenditure Budget		0002	168,195.51
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	81,180.51
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	81,180.51
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	69,612.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	17,403.00	
District Tax Levy		1110	17,403.00
District Mills		999	3.25
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.25
Total Estimated Revenues to Fund Adopted Budget		0004	168,195.51

Budget Report
FY 2026

36 Phillips

1203 Saco Elem

Submit ID: 1203-54392099

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	42	N/A	4,052,450

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 36 Phillips	38	N/A	3,293,811
Non-located - 53 Valley	4	N/A	758,639

The final budget is approved as set forth in this document.

Certification

District Clerk: Mandy Sunford

(Signature) (Date)

Chairperson, School Trustees: Donni Linn

(Signature) (Date)

County Superintendent: Darlene Kolczak

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026
36 Phillips
1203 Saco Elem

Submit ID: 1203-54392099

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	632,384.28	64,097.35	10%	10.14%	13,922.39	347,595.24	270,866.65	66.84
10 Transportation	130,000.00	26,000.00	20%	20.00%	30,522.32	96,075.20	3,402.48	0.84
11 Bus Depreciation Reserve	97,097.53	0.00	N/A	0.00%	72,097.53	15,000.00	10,000.00	2.47
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	110,000.00	22,000.00	20%	20.00%	27,043.06	82,956.94		
17 Adult Education	40,736.79	0.00	35%	0.00%	40,736.79	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	28,272.55	0.00	N/A	0.00%	27,879.72	392.83	0.00	0.00
29 Flexibility	530,233.85	0.00	N/A	0.00%	530,233.85	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	1,568,725.00	112,097.35			742,435.66	542,020.21	284,269.13	70.15

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

36 Phillips

1203 Saco Elem

Submit ID: 1203-54392099

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	SACO K-6	32
M1	SACO 7-8	10

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	211,483.88
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	62,411.93
D.	At Risk Student	(I-D)	3,185.77
E.	Indian Education For All	(I-E)	1,065.54
F.	American Indian Achievement Gap	(I-F)	996.00
G.	Data For Achievement	(I-G)	1,020.18
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	6,871.20
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,290.26
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	2,551.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	39
B.	BASE Budget Limit	(II-B)	390,775.64
C.	Maximum Budget Limit	(II-C)	484,195.29
D.	Over-BASE Levy As Submitted on Budget	(II-D)	185,735.23
E.	Adopted Budget	(II-E)	576,510.87

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	457,709.84
H.	Maximum Budget Limit	(II-H)	555,540.02
I.	Highest Budget Without a Vote	(II-I)	632,384.28
J.	Highest Budget	(II-J)	632,384.28
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	632,384.28

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		63,238.43
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		858.92
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	858.92	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		13,922.39
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	13,922.39	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		78,019.74

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		632,384.28
	1. BASE Budget Limit	(V-A1)	457,709.84	
	2. Over-BASE Budget	(V-A2)	174,674.44	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		211,483.88
	1. Direct State Aid Paid By State	(V-B1)	211,483.88	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		62,411.93
D.	At Risk Student	(V-D)		3,185.77
E.	Indian Education For All	(V-E)		1,065.54
F.	American Indian Achievement Gap	(V-F)		996.00
G.	Data For Achievement	(V-G)		1,020.18
H.	Special Education Allowable Cost Payment	(V-H)		6,871.20
I.	Remaining Fund Balance Available	(V-I)		13,922.39
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
	1. Actual Non-Levy Revenue	(V-J1)	0.00	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		156,752.95
	1. State - Guaranteed Tax Base Aid	(V-L1)	60,560.74	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	96,192.21	
M.	**Subtotal of BASE Budget Revenue	(V-M)		457,709.84

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		174,674.44
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		174,674.44

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.74
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		43.10
	1. District Property Tax Levy Mills	(V-U1)	43.10	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		66.84

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	632,384.28

Budget Uses

Expenditure Budget	0002	632,384.28
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	13,922.39
Direct State Aid	3110	211,483.88
Quality Educator	3111	62,411.93
At Risk Student	3112	3,185.77
Indian Education For All	3113	1,065.54
American Indian Achievement Gap	3114	996.00
State Special Education Allowable Cost Payment to Districts	3115	6,871.20
Data For Achievement	3116	1,020.18
State - Guaranteed Tax Base Aid	3120	60,560.74

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	96,192.21		
Over-BASE Levy	1110(c)	174,674.44		
District Tax Levy			1110	270,866.65
Total Estimated Revenues to Fund Adopted Budget			0004	632,384.28
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	130,000.00

Budget Uses

Expenditure Budget	0002	130,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	87,341.10
Contingency	0006	8,734.11
Over-Schedule	0011	33,924.79
Fund Balance for Budget	TFS48	56,522.32
Operating Reserve	0961	26,000.00
Unreserved Fund Balance Reappropriated	0970	30,522.32

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	24,018.80
State - On-Schedule Transportation Reimbursement	3210	72,056.40
District Tax Levy	1110	3,402.48
District Mills	999	0.84
Total Estimated Revenues to Fund Adopted Budget	0004	130,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	97,097.53

Budget Uses

Expenditure Budget	0002	97,097.53
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	72,097.53
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	72,097.53
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	15,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	10,000.00
District Mills	999	2.47
Total Estimated Revenues to Fund Adopted Budget	0004	97,097.53

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2023 IC CE Bus	2023	74,692.70	5,500.00	14,938.54	2,000.00
2021 IC CE Bus	2021	95,681.16	8,000.00	19,136.23	2,000.00
2019 IC CE BUS	2019	67,401.60	8,000.00	13,480.32	2,000.00
2013 Ic Corporation 3000 Model	2012	90,174.96	5,000.00	18,034.99	2,000.00
International CE	2010	83,670.58	5,000.00	16,734.12	2,000.00
Total					10,000.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
36 Phillips

1203 Saco Elem

Submit ID: 1203-54392099

14 Retirement Fund

Adopted Budget	0001	110,000.00

Budget Uses

Expenditure Budget	0002	110,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	49,043.06
Operating Reserve	0961	22,000.00
Unreserved Fund Balance Reappropriated	0970	27,043.06

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	82,956.94
Total Estimated Revenues to Fund Adopted Budget	0004	110,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	40,736.79

Budget Uses

Expenditure Budget	0002	40,736.79
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	40,736.79
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	40,736.79

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	40,736.79
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	28,272.55

Budget Uses

Expenditure Budget	0002	28,272.55
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	27,879.72
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	27,879.72
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	392.83
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	28,272.55
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	530,233.85

Budget Uses

Expenditure Budget	0002	530,233.85
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	530,233.85
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	530,233.85

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	530,233.85
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No

Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00

District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2026

36 Phillips

0657 Saco H S

Submit ID: 0657-34942318

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	16	3,293,811

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Mandy Sunford

(Signature) (Date)

Chairperson, School Trustees: Donni Linn

(Signature) (Date)

County Superintendent: Darlene Kolczak

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

36 Phillips

0657 Saco H S

Submit ID: 0657-34942318

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	582,531.06	59,948.42	10%	10.29%	44,267.42	364,252.46	174,011.18	52.84
10 Transportation	95,000.00	19,000.00	20%	20.00%	52,291.65	22,771.60	19,936.75	6.05
11 Bus Depreciation Reserve	141,659.03	0.00	N/A	0.00%	133,659.03	0.00	8,000.00	2.43
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	100,000.00	20,000.00	20%	20.00%	43,031.94	56,968.06		
17 Adult Education	13,982.83	0.00	35%	0.00%	13,982.83	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	31,367.08	0.00	N/A	0.00%	30,987.30	379.78	0.00	0.00
29 Flexibility	702,416.00	0.00	N/A	0.00%	702,416.00	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	1,666,956.00	98,948.42			1,020,636.17	444,371.90	201,947.93	61.32

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

36 Phillips

0657 Saco H S

Submit ID: 0657-34942318

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 SACO HS 9-12 16

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	222,343.61
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	38,064.55
D.	At Risk Student	(I-D)	1,708.33
E.	Indian Education For All	(I-E)	405.92
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	388.64
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	2,617.60
I.	State Special Education Related-Services Payment To Coop	(I-I)	872.48
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	9,557.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	15
B.	BASE Budget Limit	(II-B)	410,847.77
C.	Maximum Budget Limit	(II-C)	512,668.42
D.	Over-BASE Levy As Submitted on Budget	(II-D)	136,808.30
E.	Adopted Budget	(II-E)	547,656.07

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	442,511.47
H.	Maximum Budget Limit	(II-H)	543,215.60
I.	Highest Budget Without a Vote	(II-I)	582,531.06
J.	Highest Budget	(II-J)	582,531.06
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	582,531.06

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		58,253.11
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		1,695.31
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	1,695.31	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		44,267.42
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	44,267.42	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		104,215.84

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		582,531.06
	1. BASE Budget Limit	(V-A1)	442,511.47	
	2. Over-BASE Budget	(V-A2)	140,019.59	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		222,343.61
	1. Direct State Aid Paid By State	(V-B1)	222,343.61	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		38,064.55
D.	At Risk Student	(V-D)		1,708.33
E.	Indian Education For All	(V-E)		405.92
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		388.64
H.	Special Education Allowable Cost Payment	(V-H)		2,617.60
I.	Remaining Fund Balance Available	(V-I)		44,267.42
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
	1. Actual Non-Levy Revenue	(V-J1)	0.00	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		132,715.40
	1. State - Guaranteed Tax Base Aid	(V-L1)	98,723.81	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	33,991.59	
M.	**Subtotal of BASE Budget Revenue	(V-M)		442,511.47

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		140,019.59
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		140,019.59

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		10.33
U.	Over-BASE Mills	(V-U)		42.51
	1. District Property Tax Levy Mills	(V-U1)	42.51	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		52.84

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
36 Phillips

0657 Saco H S

Submit ID: 0657-34942318

01 General Fund

Adopted Budget	0001	582,531.06

Budget Uses

Expenditure Budget	0002	582,531.06
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	44,267.42
Direct State Aid	3110	222,343.61
Quality Educator	3111	38,064.55
At Risk Student	3112	1,708.33
Indian Education For All	3113	405.92
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	2,617.60
Data For Achievement	3116	388.64
State - Guaranteed Tax Base Aid	3120	98,723.81

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	33,991.59		
Over-BASE Levy	1110(c)	140,019.59		
District Tax Levy			1110	174,011.18
Total Estimated Revenues to Fund Adopted Budget			0004	582,531.06
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	95,000.00

Budget Uses

Expenditure Budget	0002	95,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	20,701.45
Contingency	0006	2,070.15
Over-Schedule	0011	72,228.40
Fund Balance for Budget	TFS48	71,291.65
Operating Reserve	0961	19,000.00
Unreserved Fund Balance Reappropriated	0970	52,291.65

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	5,692.90
State - On-Schedule Transportation Reimbursement	3210	17,078.70
District Tax Levy	1110	19,936.75
District Mills	999	6.05
Total Estimated Revenues to Fund Adopted Budget	0004	95,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	141,659.03

Budget Uses

Expenditure Budget	0002	141,659.03
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	133,659.03
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	133,659.03
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	8,000.00
District Mills	999	2.43
Total Estimated Revenues to Fund Adopted Budget	0004	141,659.03

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 IC CE BUS	2019	22,467.20	8,000.00	4,493.44	2,000.00
2017 IC CE Bus	2017	29,015.14	8,000.00	5,803.03	2,000.00
2013 Ic Corporation 3000 Model	2012	90,174.96	5,000.00	18,034.99	2,000.00
International CE	2010	83,670.58	5,000.00	16,734.12	2,000.00
Total					8,000.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
36 Phillips

0657 Saco H S

Submit ID: 0657-34942318

14 Retirement Fund

Adopted Budget	0001	100,000.00

Budget Uses

Expenditure Budget	0002	100,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	63,031.94
Operating Reserve	0961	20,000.00
Unreserved Fund Balance Reappropriated	0970	43,031.94

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	56,968.06
Total Estimated Revenues to Fund Adopted Budget	0004	100,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	13,982.83

Budget Uses

Expenditure Budget	0002	13,982.83
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	13,982.83
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	13,982.83

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	13,982.83
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	31,367.08

Budget Uses

Expenditure Budget	0002	31,367.08
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	30,987.30
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	30,987.30
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	379.78
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	31,367.08
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	702,416.00

Budget Uses

Expenditure Budget	0002	702,416.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	702,416.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	702,416.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	702,416.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2026

17 Garfield

0392 Sand Springs Elem

Submit ID: 0392-70675577

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:		N/A	1,029,493

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Brittany Murnion

(Signature) (Date)

Chairperson, School Trustees: Dean Dutton

(Signature) (Date)

County Superintendent: Heather Gibson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026
17 Garfield
0392 Sand Springs Elem

Submit ID: 0392-70675577

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	0.00	0.00	10%	0.00%	0.00	0.00	0.00	0.00
10 Transportation	0.00	0.00	20%	0.00%	0.00	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	0.00	0.00	20%	0.00%	0.00	0.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	31,160.33	0.00	N/A	0.00%	31,160.33	0.00	0.00	0.00
28 Technology	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	31,160.33	0.00			31,160.33	0.00	0.00	0.00

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

17 Garfield

Submit ID: 0392-70675577

0392 Sand Springs Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: * indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	0.00
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	0.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	0.00
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	0.00
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	0.00
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	
B.	BASE Budget Limit	(II-B)	0.00
C.	Maximum Budget Limit	(II-C)	0.00
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	0.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	0.00
H.	Maximum Budget Limit	(II-H)	0.00
I.	Highest Budget Without a Vote	(II-I)	0.00
J.	Highest Budget	(II-J)	0.00
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	0.00

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		0.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		0.00

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		0.00
1.	BASE Budget Limit	(V-A1)	0.00	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		0.00
1.	Direct State Aid Paid By State	(V-B1)	0.00	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		0.00
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		0.00
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		0.00
H.	Special Education Allowable Cost Payment	(V-H)		0.00
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		0.00
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		0.00

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
	1. District Property Tax Levy Mills	(V-U1)	0.00	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		0.00

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	0.00
Quality Educator	3111	0.00
At Risk Student	3112	0.00
Indian Education For All	3113	0.00
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	0.00
Data For Achievement	3116	0.00
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00	
BASE Levy	1110(b)	0.00	
Over-BASE Levy	1110(c)	0.00	
District Tax Levy		1110	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00
Estimated Revenues Exceeding Adopted Budget		0004a	0.00

10 Transportation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
17 Garfield

Submit ID: 0392-70675577

0392 Sand Springs Elem

19 Non-Operating Fund

Adopted Budget	0001	31,160.33

Budget Uses

Expenditure Budget	0002	31,160.33
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	31,160.33
Fund Balance for Budget	TFS48	31,160.33
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	31,160.33

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	31,160.33
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
17 Garfield

Submit ID: 0392-70675577

0392 Sand Springs Elem

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No

Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00

District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2026

42 Richland

0747 Savage Elem

Submit ID: 0747-42766727

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 95	N/A	2,073,533

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 42 Richland	93	N/A	1,861,510
Non-located - 11 Dawson	2	N/A	212,023

The final budget is approved as set forth in this document.

Certification

District Clerk: Michelle Miller

(Signature) (Date)

Chairperson, School Trustees: Shawn Conradsen

(Signature) (Date)

County Superintendent: Dr Timothy Tharp

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

42 Richland

0747 Savage Elem

Submit ID: 0747-42766727

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	972,159.71	97,215.97	10%	10.00%	50,388.90	700,574.03	221,196.78	106.66
10 Transportation	89,500.00	17,900.00	20%	20.00%	12,238.38	33,305.20	43,956.42	21.20
11 Bus Depreciation Reserve	85,676.79	0.00	N/A	0.00%	48,715.79	0.00	36,961.00	17.83
13 Tuition	11,911.82		N/A		3,661.82	8,250.00	0.00	0.00
14 Retirement	126,600.00	25,320.00	20%	20.00%	521.75	126,078.25		
17 Adult Education	11,919.15	0.00	35%	0.00%	11,919.15	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	25,668.90	0.00	N/A	0.00%	5,588.94	679.96	19,400.00	9.36
29 Flexibility	20,716.95	0.00	N/A	0.00%	20,716.95	0.00	0.00	0.00
61 Building Reserve	42,197.06	0.00	N/A	0.00%	16,527.06	20,536.00	5,134.00	2.48
Total of All Funds	1,386,350.38	140,435.97			170,278.74	889,423.44	326,648.20	157.53

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

42 Richland

0747 Savage Elem

Submit ID: 0747-42766727

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	SAVAGE K-6	72 *
M1	SAVAGE 7-8	23 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	375,731.79
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	90,262.38
D.	At Risk Student	(I-D)	2,172.90
E.	Indian Education For All	(I-E)	1,501.88
F.	American Indian Achievement Gap	(I-F)	996.00
G.	Data For Achievement	(I-G)	2,307.55
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	14,724.00
I.	State Special Education Related-Services Payment To Coop	(I-I)	4,907.70
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	10,409.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	97
B.	BASE Budget Limit	(II-B)	735,647.00
C.	Maximum Budget Limit	(II-C)	913,705.47
D.	Over-BASE Levy As Submitted on Budget	(II-D)	178,058.47
E.	Adopted Budget	(II-E)	913,705.47

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	792,268.03
H.	Maximum Budget Limit	(II-H)	972,159.71
I.	Highest Budget Without a Vote	(II-I)	970,326.50
J.	Highest Budget	(II-J)	972,159.71
K.	Highest Voted Amount	(II-K)	1,833.21
L.	Amount Approved on Ballot by Voters	(II-L)	1,833.21
M.	Adopted Budget	(II-M)	972,159.71

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		97,215.97
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		50,388.90
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	50,388.90	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		147,604.87

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		972,159.71
	1. BASE Budget Limit	(V-A1)	792,268.03	
	2. Over-BASE Budget	(V-A2)	179,891.68	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		375,731.79
	1. Direct State Aid Paid By State	(V-B1)	375,731.79	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		90,262.38
D.	At Risk Student	(V-D)		2,172.90
E.	Indian Education For All	(V-E)		1,501.88
F.	American Indian Achievement Gap	(V-F)		996.00
G.	Data For Achievement	(V-G)		2,307.55
H.	Special Education Allowable Cost Payment	(V-H)		14,724.00
I.	Remaining Fund Balance Available	(V-I)		50,388.90
J.	Non-Levy Revenue and Funding Sources	(V-J)		5,738.43
	1. Actual Non-Levy Revenue	(V-J1)	5,738.43	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		248,444.20
	1. State - Guaranteed Tax Base Aid	(V-L1)	207,139.10	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	41,305.10	
M.	**Subtotal of BASE Budget Revenue	(V-M)		792,268.03

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		179,891.68
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		179,891.68

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		19.90
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		86.76
	1. District Property Tax Levy Mills	(V-U1)	86.76	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		106.66

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

42 Richland

0747 Savage Elem

Submit ID: 0747-42766727

01 General Fund

Adopted Budget	0001	972,159.71

Budget Uses

Expenditure Budget	0002	972,159.71
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	50,388.90
Direct State Aid	3110	375,731.79
Quality Educator	3111	90,262.38
At Risk Student	3112	2,172.90
Indian Education For All	3113	1,501.88
American Indian Achievement Gap	3114	996.00
State Special Education Allowable Cost Payment to Districts	3115	14,724.00
Data For Achievement	3116	2,307.55
State - Guaranteed Tax Base Aid	3120	207,139.10

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	5,738.43
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	41,305.10		
Over-BASE Levy	1110(c)	179,891.68		
District Tax Levy			1110	221,196.78
Total Estimated Revenues to Fund Adopted Budget			0004	972,159.71
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	89,500.00

Budget Uses

Expenditure Budget	0002	89,500.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	30,277.45
Contingency	0006	3,027.75
Over-Schedule	0011	56,194.80
Fund Balance for Budget	TFS48	30,138.38
Operating Reserve	0961	17,900.00
Unreserved Fund Balance Reappropriated	0970	12,238.38

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	8,326.30
State - On-Schedule Transportation Reimbursement	3210	24,978.90
District Tax Levy	1110	43,956.42
District Mills	999	21.20
Total Estimated Revenues to Fund Adopted Budget	0004	89,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

42 Richland

0747 Savage Elem

Submit ID: 0747-42766727

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	85,676.79

Budget Uses

Expenditure Budget	0002	73,710.79
Add To Fund Balance	0003	11,966.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	48,715.79
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	48,715.79
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	36,961.00
District Mills	999	17.83
Total Estimated Revenues to Fund Adopted Budget	0004	85,676.79

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2024 ELHART COACH MODEL: ECII	2025	59,830.00	0.00	11,966.00	11,966.00
2013 MCI J4500	2019	124,975.00	49,990.00	24,995.00	24,995.00
Total					36,961.00

13 Tuition Fund

Adopted Budget	0001	11,911.82

Budget Uses

Expenditure Budget	0002	11,911.82
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,661.82
Unreserved Fund Balance Reappropriated	0970	3,661.82

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	8,250.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	11,911.82
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	126,600.00

Budget Uses

Expenditure Budget	0002	126,600.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	25,841.75
Operating Reserve	0961	25,320.00
Unreserved Fund Balance Reappropriated	0970	521.75

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	126,078.25
Total Estimated Revenues to Fund Adopted Budget	0004	126,600.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
42 Richland

0747 Savage Elem

Submit ID: 0747-42766727

17 Adult Education Fund

Adopted Budget	0001	11,919.15

Budget Uses

Expenditure Budget	0002	11,919.15
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	11,919.15
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	11,919.15

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	11,919.15
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	25,668.90

Budget Uses

Expenditure Budget	0002	25,668.90
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	5,588.94
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,588.94
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	679.96
District Tax Levy	1110	19,400.00
District Mills	999	9.36
Total Estimated Revenues to Fund Adopted Budget	0004	25,668.90
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	20,716.95

Budget Uses

Expenditure Budget	0002	20,716.95
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	20,716.95
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	20,716.95

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	20,716.95
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

42 Richland

0747 Savage Elem

Submit ID: 0747-42766727

61 Building Reserve Fund

Adopted Budget		0001	42,197.06

Budget Uses

Expenditure Budget		0002	42,197.06
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	16,527.06
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	16,527.06
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	20,536.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	5,134.00	
District Tax Levy		1110	5,134.00
District Mills		999	2.48
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.48
Total Estimated Revenues to Fund Adopted Budget		0004	42,197.06

Budget Report
FY 2026

42 Richland

0748 Savage H S

Submit ID: 0748-46973911

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	42	3,308,109

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Michelle Miller

(Signature) (Date)

Chairperson, School Trustees: Shawn Conradsen

(Signature) (Date)

County Superintendent: Dr Timothy Tharp

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

42 Richland

0748 Savage H S

Submit ID: 0748-46973911

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	797,794.34	79,779.43	10%	10.00%	2,287.68	596,598.26	198,908.40	60.15
10 Transportation	80,000.00	13,084.39	20%	16.36%	0.00	33,305.20	46,694.80	14.12
11 Bus Depreciation Reserve	92,304.21	0.00	N/A	0.00%	55,343.21	0.00	36,961.00	11.17
13 Tuition	8,100.00		N/A		0.00	8,100.00	0.00	0.00
14 Retirement	130,000.00	12,862.68	20%	9.89%	0.00	130,000.00		
17 Adult Education	12,915.41	0.00	35%	0.00%	12,915.41	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	98,524.59	0.00	N/A	0.00%	59,370.60	553.99	38,600.00	11.67
29 Flexibility	1,500,000.00	0.00	N/A	0.00%	643,327.54	856,672.46	0.00	0.00
61 Building Reserve	85,517.09	0.00	N/A	0.00%	66,447.09	15,256.00	3,814.00	1.15
Total of All Funds	2,805,155.64	105,726.50			839,691.53	1,640,485.91	324,978.20	98.26

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

42 Richland

0748 Savage H S

Submit ID: 0748-46973911

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 SAVAGE HS 9-12 42

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	318,838.17
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	50,086.92
D.	At Risk Student	(I-D)	1,469.30
E.	Indian Education For All	(I-E)	1,065.54
F.	American Indian Achievement Gap	(I-F)	996.00
G.	Data For Achievement	(I-G)	1,020.18
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	13,790.82
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,290.26
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	14,352.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	37
B.	BASE Budget Limit	(II-B)	561,978.15
C.	Maximum Budget Limit	(II-C)	701,815.29
D.	Over-BASE Levy As Submitted on Budget	(II-D)	164,062.06
E.	Adopted Budget	(II-E)	726,040.21

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	645,488.79
H.	Maximum Budget Limit	(II-H)	797,794.34
I.	Highest Budget Without a Vote	(II-I)	797,794.34
J.	Highest Budget	(II-J)	797,794.34
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	797,794.34

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		79,779.43
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		2,287.68
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	2,287.68	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		82,067.11

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		797,794.34
	1. BASE Budget Limit	(V-A1)	645,488.79	
	2. Over-BASE Budget	(V-A2)	152,305.55	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		318,838.17
	1. Direct State Aid Paid By State	(V-B1)	318,838.17	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		50,086.92
D.	At Risk Student	(V-D)		1,469.30
E.	Indian Education For All	(V-E)		1,065.54
F.	American Indian Achievement Gap	(V-F)		996.00
G.	Data For Achievement	(V-G)		1,020.18
H.	Special Education Allowable Cost Payment	(V-H)		13,790.82
I.	Remaining Fund Balance Available	(V-I)		2,287.68
J.	Non-Levy Revenue and Funding Sources	(V-J)		6,824.61
	1. Actual Non-Levy Revenue	(V-J1)	6,824.61	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		249,109.57
	1. State - Guaranteed Tax Base Aid	(V-L1)	202,506.72	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	46,602.85	
M.	**Subtotal of BASE Budget Revenue	(V-M)		645,488.79

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		152,305.55
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		152,305.55

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		14.11
U.	Over-BASE Mills	(V-U)		46.04
	1. District Property Tax Levy Mills	(V-U1)	46.04	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		60.15

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

42 Richland

0748 Savage H S

Submit ID: 0748-46973911

01 General Fund

Adopted Budget	0001	797,794.34

Budget Uses

Expenditure Budget	0002	797,794.34
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	2,287.68
Direct State Aid	3110	318,838.17
Quality Educator	3111	50,086.92
At Risk Student	3112	1,469.30
Indian Education For All	3113	1,065.54
American Indian Achievement Gap	3114	996.00
State Special Education Allowable Cost Payment to Districts	3115	13,790.82
Data For Achievement	3116	1,020.18
State - Guaranteed Tax Base Aid	3120	202,506.72

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	6,824.61
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	46,602.85		
Over-BASE Levy	1110(c)	152,305.55		
District Tax Levy			1110	198,908.40
Total Estimated Revenues to Fund Adopted Budget			0004	797,794.34
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	80,000.00

Budget Uses

Expenditure Budget	0002	80,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	30,277.45
Contingency	0006	3,027.75
Over-Schedule	0011	46,694.80
Fund Balance for Budget	TFS48	13,084.39
Operating Reserve	0961	13,084.39
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	8,326.30
State - On-Schedule Transportation Reimbursement	3210	24,978.90
District Tax Levy	1110	46,694.80
District Mills	999	14.12
Total Estimated Revenues to Fund Adopted Budget	0004	80,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	92,304.21

Budget Uses

Expenditure Budget	0002	92,304.21
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	55,343.21
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	55,343.21
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	36,961.00
District Mills	999	11.17
Total Estimated Revenues to Fund Adopted Budget	0004	92,304.21

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2024 ELKHART COACH MODEL: ECII	2025	59,830.00	0.00	11,966.00	11,966.00
2013 MCI J4500	2019	124,975.00	49,990.00	24,995.00	24,995.00
Total					36,961.00

13 Tuition Fund

Adopted Budget	0001	8,100.00

Budget Uses

Expenditure Budget	0002	8,100.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	8,100.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	8,100.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	130,000.00

Budget Uses

Expenditure Budget	0002	130,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	12,862.68
Operating Reserve	0961	12,862.68
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	130,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	130,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	12,915.41

Budget Uses

Expenditure Budget	0002	12,915.41
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	12,915.41
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	12,915.41

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	12,915.41
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	98,524.59

Budget Uses

Expenditure Budget	0002	98,524.59
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	59,370.60
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	59,370.60
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	553.99
District Tax Levy	1110	38,600.00
District Mills	999	11.67
Total Estimated Revenues to Fund Adopted Budget	0004	98,524.59
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	1,500,000.00

Budget Uses

Expenditure Budget	0002	1,500,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	643,327.54
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	643,327.54

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	856,672.46
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,500,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

42 Richland

0748 Savage H S

Submit ID: 0748-46973911

61 Building Reserve Fund

Adopted Budget		0001	85,517.09

Budget Uses

Expenditure Budget		0002	85,517.09
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	66,447.09
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	66,447.09
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	15,256.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	3,814.00	
District Tax Levy		1110	3,814.00
District Mills		999	1.15
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.15
Total Estimated Revenues to Fund Adopted Budget		0004	85,517.09

Budget Report
FY 2026

10 Daniels

0194 Scobey K-12 Schools

Submit ID: 0194-94672103

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 206	82	6,015,846

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Colleen Drury

(Signature) (Date)

Chairperson, School Trustees: Tim Tande

(Signature) (Date)

County Superintendent: Dottie Berg

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

10 Daniels

Submit ID: 0194-94672103

0194 Scobey K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,982,505.18	293,816.93	10%	9.85%	0.00	2,191,210.66	791,294.52	131.51
10 Transportation	345,000.00	34,500.00	20%	10.00%	27,982.61	201,032.28	115,985.11	19.28
11 Bus Depreciation Reserve	483,227.70	0.00	N/A	0.00%	372,139.70	0.00	111,088.00	18.47
13 Tuition	115.78		N/A		115.78	0.00	0.00	0.00
14 Retirement	408,512.35	61,276.86	20%	15.00%	53,251.02	355,261.33		
17 Adult Education	8,000.00	0.00	35%	0.00%	8,077.24	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	84,551.28	0.00	N/A	0.00%	34,551.28	2,072.62	47,927.38	7.97
29 Flexibility	52,159.28	0.00	N/A	0.00%	35,763.01	16,396.27	0.00	0.00
61 Building Reserve	543,218.97	0.00	N/A	0.00%	329,638.97	90,580.00	123,000.00	20.44
Total of All Funds	4,907,290.54	389,593.79			861,519.61	2,856,553.16	1,189,295.01	197.67

50 Debt Service								
Tax Jurisdiction								
Daniels Jurisdiction	154,150.00	0.00	20-9-438	0.00%	47,956.31	0.00	106,193.69	17.65

Budget Report
FY 2026

10 Daniels

Submit ID: 0194-94672103

0194 Scobey K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	SCOBEY K-6	157 *
M1	SCOBEY 7-8	49 *
H1	SCOBEY HS 9-12	82

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,185,131.24
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	196,716.00
D.	At Risk Student	(I-D)	4,670.75
E.	Indian Education For All	(I-E)	7,306.56
F.	American Indian Achievement Gap	(I-F)	6,723.00
G.	Data For Achievement	(I-G)	6,995.52
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	46,626.00
I.	State Special Education Related-Services Payment To Coop	(I-I)	15,541.05
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	17,377.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	21,288.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	292
B.	BASE Budget Limit	(II-B)	2,273,868.46
C.	Maximum Budget Limit	(II-C)	2,833,343.82
D.	Over-BASE Levy As Submitted on Budget	(II-D)	559,475.36
E.	Adopted Budget	(II-E)	2,833,343.82

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,414,944.89
H.	Maximum Budget Limit	(II-H)	2,982,505.18
I.	Highest Budget Without a Vote	(II-I)	2,974,420.25
J.	Highest Budget	(II-J)	2,982,505.18
K.	Highest Voted Amount	(II-K)	8,084.93
L.	Amount Approved on Ballot by Voters	(II-L)	8,084.93
M.	Adopted Budget	(II-M)	2,982,505.18

Budget Report
FY 2026

10 Daniels

Submit ID: 0194-94672103

0194 Scobey K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			293,816.93
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			293,816.93

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	33,210.80	13,415.20	46,626.00
B.	Special Education RSBG to Coop	11,069.59	4,471.46	15,541.05
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	17,712.16	7,154.66	24,866.82

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	182,198.00	364,401.00	546,599.00
F.	100% Of Per Student Entitlement	1,424,367.80	680,333.50	2,104,701.30
		1,606,565.80	1,044,734.50	2,651,300.30
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	567,117.73	368,791.28	935,909.01
H.	Special Education in BASE@40%	17,712.16	7,154.66	24,866.82
I.	Subsidized BASE Amount	584,829.89	375,945.94	960,775.83
J.	Subsidized BASE Ratio	61%	39%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,982,505.18
	1. BASE Budget Limit	(V-A1)	2,414,944.89	
	2. Over-BASE Budget	(V-A2)	567,560.29	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,185,131.24
	1. Direct State Aid Paid By State	(V-B1)	1,185,131.24	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		196,716.00
D.	At Risk Student	(V-D)		4,670.75
E.	Indian Education For All	(V-E)		7,306.56
F.	American Indian Achievement Gap	(V-F)		6,723.00
G.	Data For Achievement	(V-G)		6,995.52

H.	Special Education Allowable Cost Payment	(V-H)		46,626.00
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		10,797.22
	1. Actual Non-Levy Revenue	(V-J1)	1,496.92	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	9,300.30	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		949,978.60
	1. State - Guaranteed Tax Base Aid	(V-L1)	726,244.37	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	223,734.23	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,414,944.89

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		567,560.29
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		567,560.29

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		24.07
T.	BASE Mills - High School	(V-T)		13.10
U.	Over-BASE Mills	(V-U)		94.34
	1. District Property Tax Levy Mills	(V-U1)	94.34	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		131.51

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
10 Daniels

Submit ID: 0194-94672103

0194 Scobey K-12 Schools

01 General Fund

Adopted Budget	0001	2,982,505.18

Budget Uses

Expenditure Budget	0002	2,982,505.18
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,185,131.24
Quality Educator	3111	196,716.00
At Risk Student	3112	4,670.75
Indian Education For All	3113	7,306.56
American Indian Achievement Gap	3114	6,723.00
State Special Education Allowable Cost Payment to Districts	3115	46,626.00
Data For Achievement	3116	6,995.52
State - Guaranteed Tax Base Aid	3120	726,244.37

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,496.92
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	9,300.30
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	223,734.23		
Over-BASE Levy	1110(c)	567,560.29		
District Tax Levy			1110	791,294.52
Total Estimated Revenues to Fund Adopted Budget			0004	2,982,505.18
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	345,000.00

Budget Uses

Expenditure Budget	0002	345,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	182,756.63
Contingency	0006	18,275.66
Over-Schedule	0011	143,967.71
Fund Balance for Budget	TFS48	62,482.61
Operating Reserve	0961	34,500.00
Unreserved Fund Balance Reappropriated	0970	27,982.61

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	50,258.07
State - On-Schedule Transportation Reimbursement	3210	150,774.21
District Tax Levy	1110	115,985.11
District Mills	999	19.28
Total Estimated Revenues to Fund Adopted Budget	0004	345,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

10 Daniels

Submit ID: 0194-94672103

0194 Scobey K-12 Schools

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	483,227.70

Budget Uses

Expenditure Budget	0002	483,227.70
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	372,139.70
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	372,139.70
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	111,088.00
District Mills	999	18.47
Total Estimated Revenues to Fund Adopted Budget	0004	483,227.70

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2024 Ford Expedition	2025	61,000.00	0.00	12,200.00	10,000.00
2024 Ford Expedition Max	2024	71,000.00	14,200.00	14,200.00	10,000.00
2022 Ford Expedition	2023	68,000.00	27,200.00	13,600.00	10,000.00
2013 Ford FE350	2022	40,000.00	24,000.00	8,000.00	0.00
2022 Thomas Minotour O51MS	2022	71,005.00	42,603.00	14,201.00	12,000.00
2007 MCI J4500 Activity	2018	275,000.00	200,000.00	55,000.00	55,000.00
2013 Ford Diamond Shuttle	2018	32,400.00	38,400.00	6,480.00	0.00
2017 Thomas 051MS	2018	70,444.00	85,443.20	14,088.80	14,088.00
2016 International 54 pass IC	2016	95,000.00	142,500.00	N/A	NA
2013 Chevrolet Bluebird Microbus	2015	35,900.00	53,850.00	N/A	NA
2015 Thomas Minotour Bus	2015	63,647.00	95,470.50	N/A	NA
2001 LTC 48 Passenger Cruiser	2013	34,000.00	51,000.00	N/A	NA
2012 Bluebird Vision	2011	82,000.00	123,000.00	N/A	NA
2004 International 48 Passenger	2003	56,030.00	84,045.00	N/A	NA
2000 Bluebird 42 Passenger	2000	52,310.00	87,389.00	N/A	0.00
Total					111,088.00

13 Tuition Fund

Adopted Budget	0001	115.78

Budget Uses

Expenditure Budget	0002	115.78
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	115.78
Unreserved Fund Balance Reappropriated	0970	115.78

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	115.78
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	408,512.35

Budget Uses

Expenditure Budget	0002	408,512.35
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	114,527.88
Operating Reserve	0961	61,276.86
Unreserved Fund Balance Reappropriated	0970	53,251.02

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	355,261.33
Total Estimated Revenues to Fund Adopted Budget	0004	408,512.35
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	8,000.00

Budget Uses

Expenditure Budget	0002	8,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,077.24
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	8,077.24

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	8,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	77.24

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	84,551.28

Budget Uses

Expenditure Budget	0002	84,551.28
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	34,551.28
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	34,551.28
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,072.62
District Tax Levy	1110	47,927.38
District Mills	999	7.97
Total Estimated Revenues to Fund Adopted Budget	0004	84,551.28
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	52,159.28

Budget Uses

Expenditure Budget	0002	52,159.28
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	35,763.01
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	35,763.01

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	16,396.27
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	52,159.28
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

10 Daniels

0194 Scobey K-12 Schools

Submit ID: 0194-94672103

50 Debt Service Fund

Daniels Jurisdiction

Taxable Value		6,015,846.00
Adopted Budget	0001	154,150.00

Budget Uses

Expenditure Budget	0002	154,150.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	47,956.31
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	47,956.31
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	106,193.69
Jurisdiction Mills	999	17.65
Total Estimated Revenues to Fund Adopted Budget	0004	154,150.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
Elementary Bond	11/13/2014	06/30/2035	1,000,000.00	540,000.00	50,000.00	23,100.00	225.00
High School Bond	11/14/2014	06/30/2035	1,000,000.00	540,000.00	50,000.00	23,100.00	225.00
Total Bond Requirements							146,650.00

SIDs

Issue Type	Amount
Elementary	3,750.00
High School	3,750.00
Total SID Requirements	7,500.00

Total Debt Service Requirements	0002	154,150.00

Budget Report
FY 2026

10 Daniels

0194 Scobey K-12 Schools

Submit ID: 0194-94672103

61 Building Reserve Fund

Adopted Budget		0001	543,218.97

Budget Uses

Expenditure Budget		0002	543,218.97
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	329,638.97
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	329,638.97
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	90,580.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	100,000.00	
Building Reserve Permissive Levy	1110(b)	23,000.00	
District Tax Levy		1110	123,000.00
District Mills		999	20.44
Building Reserve Voted Mills		0134	16.62
Building Reserve Permissive Mills		0135	3.82
Total Estimated Revenues to Fund Adopted Budget		0004	543,218.97

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/06/2025	500,000.00	5	612	0.00	100,000.00	100,000.00
Total						100,000.00

Budget Report
FY 2026

32 Missoula

0597 Seeley Lake Elem

Submit ID: 0597-37034459

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 172	N/A	12,144,421

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Heather Mincey

(Signature) (Date)

Chairperson, School Trustees: Jody "Doc" Welter

(Signature) (Date)

County Superintendent: Erin Lipkind

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

32 Missoula

0597 Seeley Lake Elem

Submit ID: 0597-37034459

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,769,625.85	131,994.95	10%	7.46%	0.00	1,110,484.72	659,141.13	54.27
10 Transportation	122,676.00	13,198.54	20%	10.76%	0.00	41,052.20	81,623.80	6.72
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	59,535.81		N/A		0.00	0.00	59,535.81	4.90
14 Retirement	218,000.00	43,600.00	20%	20.00%	28,532.58	189,467.42		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	26,169.04	0.00	N/A	0.00%	6,605.66	1,214.38	18,349.00	1.51
29 Flexibility	9,207.48	0.00	N/A	0.00%	9,207.48	0.00	0.00	0.00
61 Building Reserve	62,158.59	0.00	N/A	0.00%	1,228.59	39,561.93	21,368.07	1.76
Total of All Funds	2,267,372.77	188,793.49			45,574.31	1,381,780.65	840,017.81	69.16

50 Debt Service Tax Jurisdiction								
0597	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

32 Missoula

Submit ID: 0597-37034459

0597 Seeley Lake Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	SEELEY LAKE K-6	135 *
M1	SEELEY LAKE 7-8	37 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	610,041.01
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	136,188.00
D.	At Risk Student	(I-D)	8,696.22
E.	Indian Education For All	(I-E)	4,363.64
F.	American Indian Achievement Gap	(I-F)	2,490.00
G.	Data For Achievement	(I-G)	4,177.88
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	116,981.57
I.	State Special Education Related-Services Payment To Coop	(I-I)	8,670.27
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	8,302.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	182
B.	BASE Budget Limit	(II-B)	1,352,333.46
C.	Maximum Budget Limit	(II-C)	1,699,243.61
D.	Over-BASE Levy As Submitted on Budget	(II-D)	346,910.15
E.	Adopted Budget	(II-E)	1,699,243.61

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,414,954.05
H.	Maximum Budget Limit	(II-H)	1,795,915.09
I.	Highest Budget Without a Vote	(II-I)	1,769,625.85
J.	Highest Budget	(II-J)	1,795,915.09
K.	Highest Voted Amount	(II-K)	26,289.24
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,769,625.85

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		131,994.95
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		131,994.95

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,769,625.85
1.	BASE Budget Limit	(V-A1)	1,414,954.05	
2.	Over-BASE Budget	(V-A2)	354,671.80	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		610,041.01
1.	Direct State Aid Paid By State	(V-B1)	610,041.01	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		136,188.00
D.	At Risk Student	(V-D)		8,696.22
E.	Indian Education For All	(V-E)		4,363.64
F.	American Indian Achievement Gap	(V-F)		2,490.00
G.	Data For Achievement	(V-G)		4,177.88
H.	Special Education Allowable Cost Payment	(V-H)		116,981.57
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		14,766.14
1.	Actual Non-Levy Revenue	(V-J1)	8,073.81	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	6,692.33	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		517,249.59
1.	State - Guaranteed Tax Base Aid	(V-L1)	212,780.26	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	304,469.33	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,414,954.05

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		354,671.80
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		354,671.80

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		25.07
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		29.20
	1. District Property Tax Levy Mills	(V-U1)	29.20	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		54.27

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

32 Missoula

0597 Seeley Lake Elem

Submit ID: 0597-37034459

01 General Fund

Adopted Budget	0001	1,769,625.85

Budget Uses

Expenditure Budget	0002	1,769,625.85
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	610,041.01
Quality Educator	3111	136,188.00
At Risk Student	3112	8,696.22
Indian Education For All	3113	4,363.64
American Indian Achievement Gap	3114	2,490.00
State Special Education Allowable Cost Payment to Districts	3115	116,981.57
Data For Achievement	3116	4,177.88
State - Guaranteed Tax Base Aid	3120	212,780.26

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	8,073.81
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	6,692.33
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	304,469.33		
Over-BASE Levy	1110(c)	354,671.80		
District Tax Levy			1110	659,141.13
Total Estimated Revenues to Fund Adopted Budget			0004	1,769,625.85
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	122,676.00

Budget Uses

Expenditure Budget	0002	122,676.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	37,320.19
Contingency	0006	3,732.02
Over-Schedule	0011	81,623.79
Fund Balance for Budget	TFS48	13,198.54
Operating Reserve	0961	13,198.54
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	10,263.05
State - On-Schedule Transportation Reimbursement	3210	30,789.15
District Tax Levy	1110	81,623.80
District Mills	999	6.72
Total Estimated Revenues to Fund Adopted Budget	0004	122,676.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2026

32 Missoula

0597 Seeley Lake Elem

Submit ID: 0597-37034459

13 Tuition Fund

Adopted Budget	0001	59,535.81

Budget Uses

Expenditure Budget	0002	59,535.81
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	59,535.81
District Mills	999	4.90
Total Estimated Revenues to Fund Adopted Budget	0004	59,535.81
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

32 Missoula

0597 Seeley Lake Elem

Submit ID: 0597-37034459

14 Retirement Fund

Adopted Budget	0001	218,000.00

Budget Uses

Expenditure Budget	0002	218,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	72,132.58
Operating Reserve	0961	43,600.00
Unreserved Fund Balance Reappropriated	0970	28,532.58

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	189,467.42
Total Estimated Revenues to Fund Adopted Budget	0004	218,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

32 Missoula

0597 Seeley Lake Elem

Submit ID: 0597-37034459

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	26,169.04

Budget Uses

Expenditure Budget	0002	26,169.04
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	6,605.66
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,605.66
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,214.38
District Tax Levy	1110	18,349.00
District Mills	999	1.51
Total Estimated Revenues to Fund Adopted Budget	0004	26,169.04
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

32 Missoula

0597 Seeley Lake Elem

Submit ID: 0597-37034459

29 Flexibility Fund

Adopted Budget	0001	9,207.48

Budget Uses

Expenditure Budget	0002	9,207.48
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,207.48
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	9,207.48

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	9,207.48
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund
0597

Taxable Value		0.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

32 Missoula

Submit ID: 0597-37034459

0597 Seeley Lake Elem

61 Building Reserve Fund

Adopted Budget		0001	62,158.59

Budget Uses

Expenditure Budget		0002	62,158.59
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	1,228.59
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	1,228.59
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	39,561.93
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	21,368.07	
District Tax Levy		1110	21,368.07
District Mills		999	1.76
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.76
Total Estimated Revenues to Fund Adopted Budget		0004	62,158.59

Budget Report
FY 2026

51 Toole

0910 Shelby Elem

Submit ID: 0910-51945330

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	423	N/A	7,927,536

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Carmelita Flynn

(Signature) (Date)

Chairperson, School Trustees: Angela Lamb

(Signature) (Date)

County Superintendent: Boyd Jackson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

51 Toole

Submit ID: 0910-51945330

0910 Shelby Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,618,171.42	475,957.62	10%	13.15%	0.00	2,774,566.33	843,605.09	106.42
10 Transportation	200,000.00	35,508.63	20%	17.75%	0.00	11,000.00	189,000.00	23.84
11 Bus Depreciation Reserve	45,391.02	0.00	N/A	0.00%	13,736.34	0.00	31,654.68	3.99
13 Tuition	225,000.00		N/A		55,054.28	0.00	169,945.72	21.44
14 Retirement	395,000.00	75,000.00	20%	18.99%	1,385.74	393,614.26		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	74,930.46	0.00	N/A	0.00%	22,402.97	2,527.49	50,000.00	6.31
29 Flexibility	14,265.30	0.00	N/A	0.00%	14,265.30	0.00	0.00	0.00
61 Building Reserve	101,566.44	0.00	N/A	0.00%	13,726.44	67,840.00	20,000.00	2.52
Total of All Funds	4,674,324.64	586,466.25			120,571.07	3,249,548.08	1,304,205.49	164.52

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

51 Toole

0910 Shelby Elem

Submit ID: 0910-51945330

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	SHELBY K-6	316
E2	CAM ROSE K-8	31
M1	SHELBY 7-8	76

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,396,310.00
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	282,892.74
D.	At Risk Student	(I-D)	21,254.59
E.	Indian Education For All	(I-E)	10,731.51
F.	American Indian Achievement Gap	(I-F)	14,691.00
G.	Data For Achievement	(I-G)	10,274.67
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	69,202.80
I.	State Special Education Related-Services Payment To Coop	(I-I)	23,066.19
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	36,725.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	416
B.	BASE Budget Limit	(II-B)	2,660,561.96
C.	Maximum Budget Limit	(II-C)	3,287,686.15
D.	Over-BASE Levy As Submitted on Budget	(II-D)	627,124.19
E.	Adopted Budget	(II-E)	3,287,686.15

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,944,943.71
H.	Maximum Budget Limit	(II-H)	3,625,052.30
I.	Highest Budget Without a Vote	(II-I)	3,618,171.42
J.	Highest Budget	(II-J)	3,625,052.30
K.	Highest Voted Amount	(II-K)	6,880.88
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,618,171.42

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			361,817.14
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			114,140.48
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	114,140.48		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			475,957.62

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)			3,618,171.42
	1. BASE Budget Limit	(V-A1)	2,944,943.71		
	2. Over-BASE Budget	(V-A2)	673,227.71		

Funding The BASE Budget:

B.	Direct State Aid	(V-B)			1,396,310.00
	1. Direct State Aid Paid By State	(V-B1)	1,396,310.00		
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00		
C.	Quality Educator	(V-C)			282,892.74
D.	At Risk Student	(V-D)			21,254.59
E.	Indian Education For All	(V-E)			10,731.51
F.	American Indian Achievement Gap	(V-F)			14,691.00
G.	Data For Achievement	(V-G)			10,274.67
H.	Special Education Allowable Cost Payment	(V-H)			69,202.80
I.	Remaining Fund Balance Available	(V-I)			0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)			53,654.77
	1. Actual Non-Levy Revenue	(V-J1)	26,437.17		
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00		
	3. TIF Applied To BASE Budget	(V-J3)	0.00		
	4. Tuition	(V-J4)	27,217.60		
K.	Other Non-Levy Revenue and Funding Sources	(V-K)			0.00
L.	BASE Levy Requirements	(V-L)			1,085,931.63
	1. State - Guaranteed Tax Base Aid	(V-L1)	915,554.25		
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	170,377.38		
M.	**Subtotal of BASE Budget Revenue	(V-M)			2,944,943.71

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)			0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)			0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00		
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00		

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		673,227.71
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		673,227.71

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		21.50
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		84.92
	1. District Property Tax Levy Mills	(V-U1)	84.92	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		106.42

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

51 Toole

0910 Shelby Elem

Submit ID: 0910-51945330

01 General Fund

Adopted Budget	0001	3,618,171.42

Budget Uses

Expenditure Budget	0002	3,618,171.42
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,396,310.00
Quality Educator	3111	282,892.74
At Risk Student	3112	21,254.59
Indian Education For All	3113	10,731.51
American Indian Achievement Gap	3114	14,691.00
State Special Education Allowable Cost Payment to Districts	3115	69,202.80
Data For Achievement	3116	10,274.67
State - Guaranteed Tax Base Aid	3120	915,554.25

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	18,890.50
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	7,546.67
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	27,217.60
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	170,377.38		
Over-BASE Levy	1110(c)	673,227.71		
District Tax Levy			1110	843,605.09
Total Estimated Revenues to Fund Adopted Budget			0004	3,618,171.42
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	200,000.00

Budget Uses

Expenditure Budget	0002	200,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	10,000.00
Contingency	0006	1,000.00
Over-Schedule	0011	189,000.00
Fund Balance for Budget	TFS48	35,508.63
Operating Reserve	0961	35,508.63
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	2,750.00
State - On-Schedule Transportation Reimbursement	3210	8,250.00
District Tax Levy	1110	189,000.00
District Mills	999	23.84
Total Estimated Revenues to Fund Adopted Budget	0004	200,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

51 Toole

0910 Shelby Elem

Submit ID: 0910-51945330

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	45,391.02

Budget Uses

Expenditure Budget	0002	45,391.02
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	13,736.34
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	13,736.34
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	31,654.68
District Mills	999	3.99
Total Estimated Revenues to Fund Adopted Budget	0004	45,391.02

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 THOMAS 251TS BUS	2023	78,900.00	31,560.00	15,780.00	15,780.00
2023 ICRP BUS	2023	58,654.63	23,461.86	11,730.93	11,730.93
2017 1 TON BUS	2017	44,375.00	62,418.75	8,875.00	4,143.75
BLUEBIRD 4418	2013	43,750.00	65,625.00	N/A	NA
2012 Route Bus 6071	2012	43,350.00	65,025.00	N/A	NA
Bluebird7817	2008	45,728.00	68,592.00	N/A	NA
2008 BLUEBIRD 7764	2007	41,687.50	62,531.25	N/A	NA
9193BLUEBIRD	2005	41,750.00	62,625.00	N/A	NA
Total					31,654.68

Budget Report
FY 2026

51 Toole

0910 Shelby Elem

Submit ID: 0910-51945330

13 Tuition Fund

Adopted Budget	0001	225,000.00

Budget Uses

Expenditure Budget	0002	225,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	55,054.28
Unreserved Fund Balance Reappropriated	0970	55,054.28

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	169,945.72
District Mills	999	21.44
Total Estimated Revenues to Fund Adopted Budget	0004	225,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

51 Toole

0910 Shelby Elem

Submit ID: 0910-51945330

14 Retirement Fund

Adopted Budget	0001	395,000.00

Budget Uses

Expenditure Budget	0002	395,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	76,385.74
Operating Reserve	0961	75,000.00
Unreserved Fund Balance Reappropriated	0970	1,385.74

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	393,614.26
Total Estimated Revenues to Fund Adopted Budget	0004	395,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	74,930.46

Budget Uses

Expenditure Budget	0002	74,930.46
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	22,402.97
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	22,402.97
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,527.49
District Tax Levy	1110	50,000.00
District Mills	999	6.31
Total Estimated Revenues to Fund Adopted Budget	0004	74,930.46
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	14,265.30

Budget Uses

Expenditure Budget	0002	14,265.30
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	14,265.30
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	14,265.30

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	14,265.30
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

51 Toole

0910 Shelby Elem

Submit ID: 0910-51945330

61 Building Reserve Fund

Adopted Budget		0001	101,566.44

Budget Uses

Expenditure Budget		0002	101,566.44
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	13,726.44
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	13,726.44
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	67,840.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	20,000.00	
District Tax Levy		1110	20,000.00
District Mills		999	2.52
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.52
Total Estimated Revenues to Fund Adopted Budget		0004	101,566.44

Budget Report
FY 2026

51 Toole

0911 Shelby H S

Submit ID: 0911-47936479

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	150	10,955,185

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Carmelita Flynn

(Signature) (Date)

Chairperson, School Trustees: Angela Lamb

(Signature) (Date)

County Superintendent: Boyd Jackson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

51 Toole

0911 Shelby H S

Submit ID: 0911-47936479

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,899,370.25	163,496.59	10%	8.61%	0.00	1,388,441.92	510,928.33	46.64
10 Transportation	180,000.00	32,027.66	20%	17.79%	0.00	7,700.00	172,300.00	15.73
11 Bus Depreciation Reserve	445,316.00	0.00	N/A	0.00%	355,580.98	0.00	89,735.02	8.19
13 Tuition	200,000.00		N/A		45,034.82	0.00	154,965.18	14.15
14 Retirement	350,000.00	70,000.00	20%	20.00%	52,225.22	297,774.78		
17 Adult Education	117,428.28	15,000.00	35%	12.77%	102,428.28	0.00	15,000.00	1.37
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	75,946.70	0.00	N/A	0.00%	26,619.86	1,326.84	48,000.00	4.38
29 Flexibility	46,756.03	0.00	N/A	0.00%	28,993.40	17,762.63	0.00	0.00
61 Building Reserve	143,748.89	0.00	N/A	0.00%	37,993.89	43,255.00	62,500.00	5.70
Total of All Funds	3,458,566.15	280,524.25			648,876.45	1,756,261.17	1,053,428.53	96.16

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

51 Toole

0911 Shelby H S

Submit ID: 0911-47936479

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 SHELBY HS 9-12 150

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	718,044.48
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	123,098.82
D.	At Risk Student	(I-D)	6,089.01
E.	Indian Education For All	(I-E)	3,805.50
F.	American Indian Achievement Gap	(I-F)	3,984.00
G.	Data For Achievement	(I-G)	3,643.50
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	83,572.17
I.	State Special Education Related-Services Payment To Coop	(I-I)	8,179.50
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	29,089.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	137
B.	BASE Budget Limit	(II-B)	1,343,521.88
C.	Maximum Budget Limit	(II-C)	1,682,848.42
D.	Over-BASE Levy As Submitted on Budget	(II-D)	410,916.49
E.	Adopted Budget	(II-E)	1,754,438.37

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,545,984.47
H.	Maximum Budget Limit	(II-H)	1,899,370.25
I.	Highest Budget Without a Vote	(II-I)	1,899,370.25
J.	Highest Budget	(II-J)	1,899,370.25
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,899,370.25

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		163,496.59
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		163,496.59

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,899,370.25
1.	BASE Budget Limit	(V-A1)	1,545,984.47	
2.	Over-BASE Budget	(V-A2)	353,385.78	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		718,044.48
1.	Direct State Aid Paid By State	(V-B1)	718,044.48	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		123,098.82
D.	At Risk Student	(V-D)		6,089.01
E.	Indian Education For All	(V-E)		3,805.50
F.	American Indian Achievement Gap	(V-F)		3,984.00
G.	Data For Achievement	(V-G)		3,643.50
H.	Special Education Allowable Cost Payment	(V-H)		83,572.17
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		13,069.23
1.	Actual Non-Levy Revenue	(V-J1)	7,528.35	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	5,540.88	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		590,677.76
1.	State - Guaranteed Tax Base Aid	(V-L1)	433,135.21	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	157,542.55	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,545,984.47

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		353,385.78
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		353,385.78

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		14.38
U.	Over-BASE Mills	(V-U)		32.26
	1. District Property Tax Levy Mills	(V-U1)	32.26	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		46.64

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

51 Toole

0911 Shelby H S

Submit ID: 0911-47936479

01 General Fund

Adopted Budget	0001	1,899,370.25

Budget Uses

Expenditure Budget	0002	1,899,370.25
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	718,044.48
Quality Educator	3111	123,098.82
At Risk Student	3112	6,089.01
Indian Education For All	3113	3,805.50
American Indian Achievement Gap	3114	3,984.00
State Special Education Allowable Cost Payment to Districts	3115	83,572.17
Data For Achievement	3116	3,643.50
State - Guaranteed Tax Base Aid	3120	433,135.21

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	7,528.35
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	5,540.88
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	157,542.55		
Over-BASE Levy	1110(c)	353,385.78		
District Tax Levy			1110	510,928.33
Total Estimated Revenues to Fund Adopted Budget			0004	1,899,370.25
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	180,000.00

Budget Uses

Expenditure Budget	0002	180,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	7,000.00
Contingency	0006	700.00
Over-Schedule	0011	172,300.00
Fund Balance for Budget	TFS48	32,027.66
Operating Reserve	0961	32,027.66
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	1,925.00
State - On-Schedule Transportation Reimbursement	3210	5,775.00
District Tax Levy	1110	172,300.00
District Mills	999	15.73
Total Estimated Revenues to Fund Adopted Budget	0004	180,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

51 Toole

0911 Shelby H S

Submit ID: 0911-47936479

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	445,316.00

Budget Uses

Expenditure Budget	0002	445,316.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	355,580.98
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	355,580.98
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	89,735.02
District Mills	999	8.19
Total Estimated Revenues to Fund Adopted Budget	0004	445,316.00

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 THOMAS 251TS BUS	2023	52,600.00	20,520.00	10,520.00	10,520.00
2023 ICRP BUS	2023	39,103.10	11,320.62	7,820.62	7,820.62
2020 FREIGHTLINER ULTRA COACH	2020	254,985.00	145,997.00	50,997.00	30,000.00
2017 1 TON BUS	2017	44,375.00	59,750.00	8,875.00	6,812.50
BLUEBIRD 4418	2013	43,750.00	65,043.10	8,750.00	581.90
2012 BLUEBIRD ACT 7287	2012	170,000.00	162,370.61	34,000.00	34,000.00
2012 ROUTE BUS 6071	2012	43,350.00	65,025.00	N/A	NA
Bluebird 7817	2008	45,728.00	68,592.00	N/A	NA
2008 BLUEBIRD 7764	2007	41,687.50	62,531.25	N/A	NA
9193 BLUEBIRD	2005	41,750.00	62,625.00	N/A	NA
Total					89,735.02

Budget Report
FY 2026

51 Toole

0911 Shelby H S

Submit ID: 0911-47936479

13 Tuition Fund

Adopted Budget	0001	200,000.00

Budget Uses

Expenditure Budget	0002	200,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	45,034.82
Unreserved Fund Balance Reappropriated	0970	45,034.82

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	154,965.18
District Mills	999	14.15
Total Estimated Revenues to Fund Adopted Budget	0004	200,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	350,000.00

Budget Uses

Expenditure Budget	0002	350,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	122,225.22
Operating Reserve	0961	70,000.00
Unreserved Fund Balance Reappropriated	0970	52,225.22

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	297,774.78
Total Estimated Revenues to Fund Adopted Budget	0004	350,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	117,428.28

Budget Uses

Expenditure Budget	0002	117,428.28
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	117,428.28
Operating Reserve	0961	15,000.00
Unreserved Fund Balance Reappropriated	0970	102,428.28

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	15,000.00
District Mills	999	1.37
Total Estimated Revenues to Fund Adopted Budget	0004	117,428.28
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	75,946.70

Budget Uses

Expenditure Budget	0002	75,946.70
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	26,619.86
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	26,619.86
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,326.84
District Tax Levy	1110	48,000.00
District Mills	999	4.38
Total Estimated Revenues to Fund Adopted Budget	0004	75,946.70
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

51 Toole

0911 Shelby H S

Submit ID: 0911-47936479

29 Flexibility Fund

Adopted Budget	0001	46,756.03

Budget Uses

Expenditure Budget	0002	46,756.03
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	28,993.40
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	28,993.40

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	17,762.63
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	46,756.03
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

51 Toole

0911 Shelby H S

Submit ID: 0911-47936479

61 Building Reserve Fund

Adopted Budget	0001	143,748.89

Budget Uses

Expenditure Budget	0002	143,748.89
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	37,993.89
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	37,993.89
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	43,255.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	50,000.00	
Building Reserve Permissive Levy	1110(b)	12,500.00	
District Tax Levy		1110	62,500.00
District Mills		999	5.70
Building Reserve Voted Mills		0134	4.56
Building Reserve Permissive Mills		0135	1.14
Total Estimated Revenues to Fund Adopted Budget		0004	143,748.89

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
06/22/2010	1,000,000.00	20	612	750,000.00	50,000.00	50,000.00
Total						50,000.00

Budget Report
FY 2026

56 Yellowstone

0985 Shepherd Elem

Submit ID: 0985-26747613

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 568	N/A	6,919,962

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Kinsey SZillat

(Signature) (Date)

Chairperson, School Trustees: Carl Openshaw

(Signature) (Date)

County Superintendent: Henry Peters

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

56 Yellowstone

0985 Shepherd Elem

Submit ID: 0985-26747613

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,987,974.54	398,633.69	10%	10.00%	0.00	3,712,041.80	275,932.74	39.85
10 Transportation	415,000.00	44,604.37	20%	10.75%	0.00	225,229.48	189,770.52	27.42
11 Bus Depreciation Reserve	706,634.78	0.00	N/A	0.00%	512,820.38	0.00	193,814.40	28.01
13 Tuition	225,000.00		N/A		29,238.24	0.00	195,761.76	28.29
14 Retirement	600,000.00	120,000.00	20%	20.00%	63,679.29	536,320.71		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	166,486.05	0.00	N/A	0.00%	109,918.96	8,010.78	48,556.31	7.02
29 Flexibility	11,486.59	0.00	N/A	0.00%	10,998.74	487.85	0.00	0.00
61 Building Reserve	342,764.59	0.00	N/A	0.00%	235,834.94	79,199.89	27,729.76	4.01
Total of All Funds	6,455,346.55	563,238.06			962,490.55	4,561,290.51	931,565.49	134.60

50 Debt Service Tax Jurisdiction								
37	588,200.00	0.00	20-9-438	0.00%	144,519.69	0.00	443,680.31	64.12

Budget Report
FY 2026

56 Yellowstone

0985 Shepherd Elem

Submit ID: 0985-26747613

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	SHEPHERD K-6	432 *
M1	SHEPHERD 7-8	136 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,840,581.42
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	318,377.28
D.	At Risk Student	(I-D)	12,812.10
E.	Indian Education For All	(I-E)	14,410.16
F.	American Indian Achievement Gap	(I-F)	6,723.00
G.	Data For Achievement	(I-G)	13,796.72
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	106,552.53
I.	State Special Education Related-Services Payment To Coop	(I-I)	29,337.14
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	54,576.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	582
B.	BASE Budget Limit	(II-B)	3,676,041.31
C.	Maximum Budget Limit	(II-C)	4,585,234.84
D.	Over-BASE Levy As Submitted on Budget	(II-D)	166,841.44
E.	Adopted Budget	(II-E)	3,842,882.75

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,821,133.10
H.	Maximum Budget Limit	(II-H)	4,767,783.76
I.	Highest Budget Without a Vote	(II-I)	3,987,974.54
J.	Highest Budget	(II-J)	4,767,783.76
K.	Highest Voted Amount	(II-K)	779,809.22
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,987,974.54

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		398,633.69
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		398,633.69

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,987,974.54
1.	BASE Budget Limit	(V-A1)	3,821,133.10	
2.	Over-BASE Budget	(V-A2)	166,841.44	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,840,581.42
1.	Direct State Aid Paid By State	(V-B1)	1,840,581.42	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		318,377.28
D.	At Risk Student	(V-D)		12,812.10
E.	Indian Education For All	(V-E)		14,410.16
F.	American Indian Achievement Gap	(V-F)		6,723.00
G.	Data For Achievement	(V-G)		13,796.72
H.	Special Education Allowable Cost Payment	(V-H)		106,552.53
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		75,320.59
1.	Actual Non-Levy Revenue	(V-J1)	16,423.83	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	58,896.76	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,432,559.30
1.	State - Guaranteed Tax Base Aid	(V-L1)	1,323,468.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	109,091.30	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,821,133.10

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		166,841.44
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		166,841.44

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		15.74
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		24.11
	1. District Property Tax Levy Mills	(V-U1)	24.11	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		39.85

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

56 Yellowstone

0985 Shepherd Elem

Submit ID: 0985-26747613

01 General Fund

Adopted Budget	0001	3,987,974.54

Budget Uses

Expenditure Budget	0002	3,987,974.54
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,840,581.42
Quality Educator	3111	318,377.28
At Risk Student	3112	12,812.10
Indian Education For All	3113	14,410.16
American Indian Achievement Gap	3114	6,723.00
State Special Education Allowable Cost Payment to Districts	3115	106,552.53
Data For Achievement	3116	13,796.72
State - Guaranteed Tax Base Aid	3120	1,323,468.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	16,423.83
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	58,896.76
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	109,091.30		
Over-BASE Levy	1110(c)	166,841.44		
District Tax Levy			1110	275,932.74
Total Estimated Revenues to Fund Adopted Budget			0004	3,987,974.54
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	415,000.00

Budget Uses

Expenditure Budget	0002	415,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	204,754.06
Contingency	0006	20,475.41
Over-Schedule	0011	189,770.53
Fund Balance for Budget	TFS48	44,604.37
Operating Reserve	0961	44,604.37
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	56,307.37
State - On-Schedule Transportation Reimbursement	3210	168,922.11
District Tax Levy	1110	189,770.52
District Mills	999	27.42
Total Estimated Revenues to Fund Adopted Budget	0004	415,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	706,634.78

Budget Uses

Expenditure Budget	0002	706,634.78
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	512,820.38
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	512,820.38
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	193,814.40
District Mills	999	28.01
Total Estimated Revenues to Fund Adopted Budget	0004	706,634.78

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
M 2025 Thomas EFX 83 Passenger 20742	2025	81,385.00	0.00	16,277.00	16,277.00
N 2025 Blue Bird American 83 Passenger 812437	2025	80,750.00	0.00	16,150.00	16,150.00
O 2025 Blue Bird Vision 43 Passenger 812438	2025	89,000.00	0.00	17,800.00	17,800.00
L 2025 Thomas 83 Passenger 0817	2024	88,205.00	17,641.00	17,641.00	17,641.00
J 2023 Thomas EFX 83 Passenger 4799	2023	69,976.50	27,990.60	13,995.30	13,995.30
K 2023 Thomas HDX 83 Passenger 4750	2023	82,450.00	32,980.00	16,490.00	16,490.00
H 2022 Thomas EFX 83 Passenger 7636	2021	58,491.00	35,094.60	11,698.20	11,698.20
I 2022 Thomas EFX 83 Passenger 7637	2021	58,491.00	35,094.60	11,698.20	11,698.20
D 2020 Thomas 83 passenger 58689	2020	55,000.00	55,000.00	11,000.00	11,000.00
E 2020 Thomas 43 passenger 9049	2020	52,500.00	52,500.00	10,500.00	10,500.00
F 2021 Thomas 83 passenger 73681	2020	65,000.00	65,000.00	13,000.00	13,000.00
G 2021 Thomas 83 passenger 73682	2020	65,000.00	65,000.00	13,000.00	13,000.00
A 2018 Thomas 84 passenger 9467	2018	54,500.00	76,300.00	10,900.00	5,450.00
B 2019 Thomas 83 passenger 6804	2018	66,942.00	93,718.80	13,388.40	6,694.20
C 2019 Thomas 83 Passenger 2091	2018	61,205.00	85,687.00	12,241.00	6,120.50
Z 2018 Thomas 68 passenger 9609	2018	63,000.00	88,200.00	12,600.00	6,300.00
X 2017 Thomas HDX 49 Passenger 1051	2017	90,730.00	136,095.00	N/A	NA
Y 2017 Thomas HDX 49 Passenger 1052	2017	90,730.00	136,095.00	N/A	NA
W 2017 Thomas 83 Passenger 3071	2016	55,204.00	82,806.00	N/A	NA
Total					193,814.40

13 Tuition Fund

Adopted Budget	0001	225,000.00

Budget Uses

Expenditure Budget	0002	225,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	29,238.24
Unreserved Fund Balance Reappropriated	0970	29,238.24

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	195,761.76
District Mills	999	28.29
Total Estimated Revenues to Fund Adopted Budget	0004	225,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	600,000.00

Budget Uses

Expenditure Budget	0002	600,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	183,679.29
Operating Reserve	0961	120,000.00
Unreserved Fund Balance Reappropriated	0970	63,679.29

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	536,320.71
Total Estimated Revenues to Fund Adopted Budget	0004	600,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	166,486.05

Budget Uses

Expenditure Budget	0002	166,486.05
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	109,918.96
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	109,918.96
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	4,731.30
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	3,279.48
District Tax Levy	1110	48,556.31
District Mills	999	7.02
Total Estimated Revenues to Fund Adopted Budget	0004	166,486.05
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	11,486.59

Budget Uses

Expenditure Budget	0002	11,486.59
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10,998.74
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	10,998.74

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	487.85
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	11,486.59
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund
37

Taxable Value		6,919,962.00
Adopted Budget	0001	588,200.00

Budget Uses

Expenditure Budget	0002	588,200.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	144,519.69
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	144,519.69
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	443,680.31
Jurisdiction Mills	999	64.12
Total Estimated Revenues to Fund Adopted Budget	0004	588,200.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
Elementary Bond	12/19/2019	06/30/2040	7,950,000.00	6,210,000.00	340,000.00	247,800.00	400.00
Total Bond Requirements							588,200.00
Total Debt Service Requirements						0002	588,200.00

Budget Report
FY 2026

56 Yellowstone

0985 Shepherd Elem

Submit ID: 0985-26747613

61 Building Reserve Fund

Adopted Budget		0001	342,764.59

Budget Uses

Expenditure Budget		0002	342,764.59
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	235,834.94
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	235,834.94
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	79,199.89
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	27,729.76	
District Tax Levy		1110	27,729.76
District Mills		999	4.01
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	4.01
Total Estimated Revenues to Fund Adopted Budget		0004	342,764.59

Budget Report
FY 2026

56 Yellowstone

0986 Shepherd H S

Submit ID: 0986-66876291

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	246	9,147,620

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Kinsey SZillat

(Signature) (Date)

Chairperson, School Trustees: Carl Openshaw

(Signature) (Date)

County Superintendent: Henry Peters

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

56 Yellowstone

0986 Shepherd H S

Submit ID: 0986-66876291

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,541,979.10	254,197.91	10%	10.00%	7,226.28	2,085,760.90	448,991.92	49.11
10 Transportation	390,000.00	78,000.00	20%	20.00%	25,978.67	71,875.88	292,145.45	31.94
11 Bus Depreciation Reserve	705,230.24	0.00	N/A	0.00%	511,415.84	0.00	193,814.40	21.19
13 Tuition	135,000.00		N/A		74,728.68	0.00	60,271.32	6.59
14 Retirement	500,000.00	100,000.00	20%	20.00%	191,824.14	308,175.86		
17 Adult Education	25,000.00	8,750.00	35%	35.00%	9,737.56	0.00	15,262.44	1.67
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	157,452.87	0.00	N/A	0.00%	116,999.82	6,896.74	33,556.31	3.67
29 Flexibility	8,211.57	0.00	N/A	0.00%	7,862.82	348.75	0.00	0.00
61 Building Reserve	157,190.00	0.00	N/A	0.00%	87,175.00	56,012.00	14,003.00	1.53
Total of All Funds	4,620,063.78	440,947.91			1,032,948.81	2,529,070.13	1,058,044.84	115.70

50 Debt Service Tax Jurisdiction								
37	285,300.00	0.00	20-9-438	0.00%	86,595.98	0.00	198,704.02	21.72

Budget Report
FY 2026

56 Yellowstone

0986 Shepherd H S

Submit ID: 0986-66876291

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 SHEPHERD HS 9-12 246 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,070,706.03
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	173,412.72
D.	At Risk Student	(I-D)	3,850.24
E.	Indian Education For All	(I-E)	6,241.02
F.	American Indian Achievement Gap	(I-F)	3,237.00
G.	Data For Achievement	(I-G)	5,975.34
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	38,282.40
I.	State Special Education Related-Services Payment To Coop	(I-I)	12,760.02
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	55,340.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	261
B.	BASE Budget Limit	(II-B)	2,121,642.25
C.	Maximum Budget Limit	(II-C)	2,642,160.09
D.	Over-BASE Levy As Submitted on Budget	(II-D)	374,311.01
E.	Adopted Budget	(II-E)	2,495,953.26

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,167,668.09
H.	Maximum Budget Limit	(II-H)	2,700,917.38
I.	Highest Budget Without a Vote	(II-I)	2,541,979.10
J.	Highest Budget	(II-J)	2,700,917.38
K.	Highest Voted Amount	(II-K)	158,938.28
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,541,979.10

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		254,197.91
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		7,226.28
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	7,226.28	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		261,424.19

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,541,979.10
	1. BASE Budget Limit	(V-A1)	2,167,668.09	
	2. Over-BASE Budget	(V-A2)	374,311.01	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,070,706.03
	1. Direct State Aid Paid By State	(V-B1)	1,070,706.03	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		173,412.72
D.	At Risk Student	(V-D)		3,850.24
E.	Indian Education For All	(V-E)		6,241.02
F.	American Indian Achievement Gap	(V-F)		3,237.00
G.	Data For Achievement	(V-G)		5,975.34
H.	Special Education Allowable Cost Payment	(V-H)		38,282.40
I.	Remaining Fund Balance Available	(V-I)		7,226.28
J.	Non-Levy Revenue and Funding Sources	(V-J)		55,781.75
	1. Actual Non-Levy Revenue	(V-J1)	10,321.73	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	45,460.02	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		802,955.31
	1. State - Guaranteed Tax Base Aid	(V-L1)	728,274.40	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	74,680.91	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,167,668.09

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		374,311.01
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		374,311.01

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		8.19
U.	Over-BASE Mills	(V-U)		40.92
	1. District Property Tax Levy Mills	(V-U1)	40.92	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		49.11

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

56 Yellowstone

0986 Shepherd H S

Submit ID: 0986-66876291

01 General Fund

Adopted Budget	0001	2,541,979.10

Budget Uses

Expenditure Budget	0002	2,541,979.10
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	7,226.28
Direct State Aid	3110	1,070,706.03
Quality Educator	3111	173,412.72
At Risk Student	3112	3,850.24
Indian Education For All	3113	6,241.02
American Indian Achievement Gap	3114	3,237.00
State Special Education Allowable Cost Payment to Districts	3115	38,282.40
Data For Achievement	3116	5,975.34
State - Guaranteed Tax Base Aid	3120	728,274.40

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	10,321.73
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	45,460.02
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	74,680.91		
Over-BASE Levy	1110(c)	374,311.01		
District Tax Levy			1110	448,991.92
Total Estimated Revenues to Fund Adopted Budget			0004	2,541,979.10
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	390,000.00

Budget Uses

Expenditure Budget	0002	390,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	65,341.72
Contingency	0006	6,534.17
Over-Schedule	0011	318,124.11
Fund Balance for Budget	TFS48	103,978.67
Operating Reserve	0961	78,000.00
Unreserved Fund Balance Reappropriated	0970	25,978.67

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	17,968.97
State - On-Schedule Transportation Reimbursement	3210	53,906.91
District Tax Levy	1110	292,145.45
District Mills	999	31.94
Total Estimated Revenues to Fund Adopted Budget	0004	390,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	705,230.24

Budget Uses

Expenditure Budget	0002	705,230.24
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	511,415.84
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	511,415.84
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	193,814.40
District Mills	999	21.19
Total Estimated Revenues to Fund Adopted Budget	0004	705,230.24

Budget Report
FY 2026

56 Yellowstone

0986 Shepherd H S

Submit ID: 0986-66876291

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
M 2025 Thomas EFX 83 Passenger 20742	2025	81,385.00	0.00	16,277.00	16,277.00
N 2025 Blue Bird American 83 Passenger 812437	2025	80,750.00	0.00	16,150.00	16,150.00
O 2025 Blue Bird Vision 43 Passenger 812438	2025	89,000.00	0.00	17,800.00	17,800.00
L 2025 Thomas 83 Passenger 0817	2024	88,205.00	17,641.00	17,641.00	17,641.00
J 2023 Thomas EFX 83 Passenger 4799	2023	69,976.50	27,990.60	13,995.30	13,995.30
K 2023 Thomas 83 Passenger 4750	2023	82,450.00	32,980.00	16,490.00	16,490.00
H 2022 Thomas EFX 83 Passenger 7636	2021	58,491.00	35,094.60	11,698.20	11,698.20
I 2022 Thomas EFX 83 Passenger 7637	2021	58,491.00	35,094.60	11,698.20	11,698.20
D 2020 Thomas 83 passenger 8689	2020	55,000.00	55,000.00	11,000.00	11,000.00
E 2020 Thomas 43 passenger 9049	2020	52,500.00	52,500.00	10,500.00	10,500.00
F 2021 Thomas 83 passenger 73681	2020	65,000.00	65,000.00	13,000.00	13,000.00
G 2021 Thomas 83 passenger 73682	2020	65,000.00	65,000.00	13,000.00	13,000.00
A 2018 Thomas 84 Passenger 9467	2018	54,500.00	76,300.00	10,900.00	5,450.00
B 2019 Thomas 83 Passenger 6804	2018	66,942.00	93,718.80	13,388.40	6,694.20
C 2019 Thomas 83 Passenger 2091	2018	61,205.00	85,687.00	12,241.00	6,120.50
Z 2018 Thomas 68 Passenger 9609	2018	63,000.00	88,200.00	12,600.00	6,300.00
X 2017 Thomas HDX 49 Passenger 1051	2017	90,730.00	136,095.00	N/A	NA
Y 2017 Thomas HDX 49 Passenger 1052	2017	90,730.00	136,095.00	N/A	NA
W 2017 Thomas 83 Passenger 3071	2016	55,204.00	82,806.00	N/A	NA
Total					193,814.40

13 Tuition Fund

Adopted Budget	0001	135,000.00

Budget Uses

Expenditure Budget	0002	135,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	74,728.68
Unreserved Fund Balance Reappropriated	0970	74,728.68

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	60,271.32
District Mills	999	6.59
Total Estimated Revenues to Fund Adopted Budget	0004	135,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	500,000.00

Budget Uses

Expenditure Budget	0002	500,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	291,824.14
Operating Reserve	0961	100,000.00
Unreserved Fund Balance Reappropriated	0970	191,824.14

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	308,175.86
Total Estimated Revenues to Fund Adopted Budget	0004	500,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	25,000.00

Budget Uses

Expenditure Budget	0002	25,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	18,487.56
Operating Reserve	0961	8,750.00
Unreserved Fund Balance Reappropriated	0970	9,737.56

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	15,262.44
District Mills	999	1.67
Total Estimated Revenues to Fund Adopted Budget	0004	25,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	157,452.87

Budget Uses

Expenditure Budget	0002	157,452.87
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	116,999.82
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	116,999.82
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	5,036.34
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,860.40
District Tax Levy	1110	33,556.31
District Mills	999	3.67
Total Estimated Revenues to Fund Adopted Budget	0004	157,452.87
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	8,211.57

Budget Uses

Expenditure Budget	0002	8,211.57
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,862.82
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,862.82

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	348.75
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	8,211.57
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund
37

Taxable Value		9,147,620.00
Adopted Budget	0001	285,300.00

Budget Uses

Expenditure Budget	0002	285,300.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	86,595.98
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	86,595.98
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	198,704.02
Jurisdiction Mills	999	21.72
Total Estimated Revenues to Fund Adopted Budget	0004	285,300.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
High School Bond	12/19/2019	06/30/2040	3,950,000.00	3,025,000.00	175,000.00	109,900.00	400.00
Total Bond Requirements							285,300.00
Total Debt Service Requirements						0002	285,300.00

Budget Report
FY 2026

56 Yellowstone

0986 Shepherd H S

Submit ID: 0986-66876291

61 Building Reserve Fund

Adopted Budget		0001	157,190.00

Budget Uses

Expenditure Budget		0002	157,190.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	87,175.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	87,175.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	56,012.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	14,003.00	
District Tax Levy		1110	14,003.00
District Mills		999	1.53
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.53
Total Estimated Revenues to Fund Adopted Budget		0004	157,190.00

Budget Report
FY 2026

28 Madison

0537 Sheridan Elem

Submit ID: 0537-01903123

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	185	N/A	5,673,921

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Rebecca Larsen

(Signature) (Date)

Chairperson, School Trustees: Kendra Horn

(Signature) (Date)

County Superintendent: Pam Birkeland

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026
28 Madison
0537 Sheridan Elem

Submit ID: 0537-01903123

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,589,909.70	158,990.97	10%	10.00%	2,584.12	1,288,986.56	298,339.02	52.59
10 Transportation	152,731.65	30,546.33	20%	20.00%	31,568.96	30,048.20	91,114.49	16.06
11 Bus Depreciation Reserve	188,680.56	0.00	N/A	0.00%	188,680.56	0.00	0.00	0.00
13 Tuition	66,210.99		N/A		113.05	0.00	66,097.94	11.65
14 Retirement	215,000.00	43,000.00	20%	20.00%	23,198.12	191,801.88		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	39,265.87	0.00	N/A	0.00%	13,106.04	1,159.83	25,000.00	4.41
29 Flexibility	76,409.45	0.00	N/A	0.00%	76,409.45	0.00	0.00	0.00
61 Building Reserve	203,691.37	0.00	N/A	0.00%	117,646.37	48,836.00	37,209.00	6.56
Total of All Funds	2,531,899.59	232,537.30			453,306.67	1,560,832.47	517,760.45	91.27

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

28 Madison

0537 Sheridan Elem

Submit ID: 0537-01903123

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	SHERIDAN K-6	145
M1	SHERIDAN 7-8	40

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	650,081.04
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	117,008.19
D.	At Risk Student	(I-D)	3,998.86
E.	Indian Education For All	(I-E)	4,693.45
F.	American Indian Achievement Gap	(I-F)	1,245.00
G.	Data For Achievement	(I-G)	4,493.65
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	40,354.05
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	15,003.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	183
B.	BASE Budget Limit	(II-B)	1,238,415.34
C.	Maximum Budget Limit	(II-C)	1,539,763.47
D.	Over-BASE Levy As Submitted on Budget	(II-D)	238,518.88
E.	Adopted Budget	(II-E)	1,476,934.22

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,351,390.82
H.	Maximum Budget Limit	(II-H)	1,714,294.86
I.	Highest Budget Without a Vote	(II-I)	1,589,909.70
J.	Highest Budget	(II-J)	1,714,294.86
K.	Highest Voted Amount	(II-K)	124,385.16
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,589,909.70

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		158,990.97
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		2,584.12
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	2,584.12	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		161,575.09

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,589,909.70
	1. BASE Budget Limit	(V-A1)	1,351,390.82	
	2. Over-BASE Budget	(V-A2)	238,518.88	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		650,081.04
	1. Direct State Aid Paid By State	(V-B1)	650,081.04	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		117,008.19
D.	At Risk Student	(V-D)		3,998.86
E.	Indian Education For All	(V-E)		4,693.45
F.	American Indian Achievement Gap	(V-F)		1,245.00
G.	Data For Achievement	(V-G)		4,493.65
H.	Special Education Allowable Cost Payment	(V-H)		40,354.05
I.	Remaining Fund Balance Available	(V-I)		2,584.12
J.	Non-Levy Revenue and Funding Sources	(V-J)		91,137.14
	1. Actual Non-Levy Revenue	(V-J1)	8,833.98	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	82,303.16	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		435,795.32
	1. State - Guaranteed Tax Base Aid	(V-L1)	375,975.18	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	59,820.14	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,351,390.82

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		238,518.88
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		238,518.88

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		10.55
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		42.04
	1. District Property Tax Levy Mills	(V-U1)	42.04	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		52.59

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
28 Madison

0537 Sheridan Elem

Submit ID: 0537-01903123

01 General Fund

Adopted Budget	0001	1,589,909.70

Budget Uses

Expenditure Budget	0002	1,589,909.70
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	2,584.12
Direct State Aid	3110	650,081.04
Quality Educator	3111	117,008.19
At Risk Student	3112	3,998.86
Indian Education For All	3113	4,693.45
American Indian Achievement Gap	3114	1,245.00
State Special Education Allowable Cost Payment to Districts	3115	40,354.05
Data For Achievement	3116	4,493.65
State - Guaranteed Tax Base Aid	3120	375,975.18

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	8,833.98
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	82,303.16
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	59,820.14		
Over-BASE Levy	1110(c)	238,518.88		
District Tax Levy			1110	298,339.02
Total Estimated Revenues to Fund Adopted Budget			0004	1,589,909.70
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	152,731.65

Budget Uses

Expenditure Budget	0002	152,731.65
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	27,316.54
Contingency	0006	2,731.65
Over-Schedule	0011	122,683.46
Fund Balance for Budget	TFS48	62,115.29
Operating Reserve	0961	30,546.33
Unreserved Fund Balance Reappropriated	0970	31,568.96

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	7,512.05
State - On-Schedule Transportation Reimbursement	3210	22,536.15
District Tax Levy	1110	91,114.49
District Mills	999	16.06
Total Estimated Revenues to Fund Adopted Budget	0004	152,731.65
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	188,680.56

Budget Uses

Expenditure Budget	0002	188,680.56
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	188,680.56
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	188,680.56
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	188,680.56

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2020 THOMAS -W3643	2019	97,210.00	38,884.00	19,442.00	0.00
4DRBUPWN8KB615519	2019	91,340.48	54,804.30	18,268.10	0.00
4DRBUAANXFB686845	2015	85,637.00	85,637.00	17,127.40	0.00
4DRBUAAP69B084305	2008	77,969.28	116,953.92	N/A	NA
Total					0.00

13 Tuition Fund

Adopted Budget	0001	66,210.99

Budget Uses

Expenditure Budget	0002	66,210.99
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	113.05
Unreserved Fund Balance Reappropriated	0970	113.05

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	66,097.94
District Mills	999	11.65
Total Estimated Revenues to Fund Adopted Budget	0004	66,210.99
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
28 Madison

0537 Sheridan Elem

Submit ID: 0537-01903123

14 Retirement Fund

Adopted Budget	0001	215,000.00

Budget Uses

Expenditure Budget	0002	215,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	66,198.12
Operating Reserve	0961	43,000.00
Unreserved Fund Balance Reappropriated	0970	23,198.12

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	191,801.88
Total Estimated Revenues to Fund Adopted Budget	0004	215,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	39,265.87

Budget Uses

Expenditure Budget	0002	39,265.87
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	13,106.04
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	13,106.04
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,159.83
District Tax Levy	1110	25,000.00
District Mills	999	4.41
Total Estimated Revenues to Fund Adopted Budget	0004	39,265.87
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

28 Madison

0537 Sheridan Elem

Submit ID: 0537-01903123

29 Flexibility Fund

Adopted Budget	0001	76,409.45

Budget Uses

Expenditure Budget	0002	76,409.45
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	76,409.45
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	76,409.45

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	76,409.45
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

28 Madison

0537 Sheridan Elem

Submit ID: 0537-01903123

61 Building Reserve Fund

Adopted Budget	0001	203,691.37

Budget Uses

Expenditure Budget	0002	203,691.37
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	117,646.37
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	117,646.37
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	48,836.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	25,000.00	
Building Reserve Permissive Levy	1110(b)	12,209.00	
District Tax Levy		1110	37,209.00
District Mills		999	6.56
Building Reserve Voted Mills		0134	4.41
Building Reserve Permissive Mills		0135	2.15
Total Estimated Revenues to Fund Adopted Budget		0004	203,691.37

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/02/2023	125,000.00	5	612	50,000.00	25,000.00	25,000.00
Total						25,000.00

Budget Report
FY 2026

28 Madison

0538 Sheridan H S

Submit ID: 0538-24997915

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	61	9,522,460

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Rebecca Larsen

(Signature) (Date)

Chairperson, School Trustees: Kendra Horn

(Signature) (Date)

County Superintendent: Pam Birkeland

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

28 Madison

0538 Sheridan H S

Submit ID: 0538-24997915

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,060,790.07	106,079.01	10%	10.00%	2,680.33	686,670.65	371,439.09	39.01
10 Transportation	153,080.38	30,616.08	20%	20.00%	39,805.87	33,884.16	79,390.35	8.34
11 Bus Depreciation Reserve	220,419.44	0.00	N/A	0.00%	199,463.64	0.00	20,955.80	2.20
13 Tuition	36,370.05		N/A		588.66	0.00	35,781.39	3.76
14 Retirement	155,000.00	31,000.00	20%	20.00%	21,638.69	133,361.31		
17 Adult Education	12,000.00	2,000.00	35%	16.67%	6,925.10	0.00	5,074.90	0.53
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	25,312.55	0.00	N/A	0.00%	5,554.11	686.44	19,072.00	2.00
29 Flexibility	62,561.00	0.00	N/A	0.00%	62,561.00	0.00	0.00	0.00
61 Building Reserve	171,811.53	0.00	N/A	0.00%	99,451.53	37,888.00	34,472.00	3.62
Total of All Funds	1,897,345.02	169,695.09			438,668.93	892,490.56	566,185.53	59.46

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

28 Madison

0538 Sheridan H S

Submit ID: 0538-24997915

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 SHERIDAN HS 9-12 61 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	389,257.88
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	79,700.24
D.	At Risk Student	(I-D)	1,606.62
E.	Indian Education For All	(I-E)	1,547.57
F.	American Indian Achievement Gap	(I-F)	498.00
G.	Data For Achievement	(I-G)	1,481.69
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	13,087.80
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	13,573.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	64
B.	BASE Budget Limit	(II-B)	755,572.95
C.	Maximum Budget Limit	(II-C)	937,112.47
D.	Over-BASE Levy As Submitted on Budget	(II-D)	257,697.78
E.	Adopted Budget	(II-E)	1,013,270.73

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	799,815.44
H.	Maximum Budget Limit	(II-H)	1,010,011.32
I.	Highest Budget Without a Vote	(II-I)	1,060,790.07
J.	Highest Budget	(II-J)	1,060,790.07
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,060,790.07

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		106,079.01
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		2,680.33
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	2,680.33	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		108,759.34

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,060,790.07
	1. BASE Budget Limit	(V-A1)	799,815.44	
	2. Over-BASE Budget	(V-A2)	260,974.63	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		389,257.88
	1. Direct State Aid Paid By State	(V-B1)	389,257.88	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		79,700.24
D.	At Risk Student	(V-D)		1,606.62
E.	Indian Education For All	(V-E)		1,547.57
F.	American Indian Achievement Gap	(V-F)		498.00
G.	Data For Achievement	(V-G)		1,481.69
H.	Special Education Allowable Cost Payment	(V-H)		13,087.80
I.	Remaining Fund Balance Available	(V-I)		2,680.33
J.	Non-Levy Revenue and Funding Sources	(V-J)		19,648.60
	1. Actual Non-Levy Revenue	(V-J1)	3,863.34	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	15,785.26	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		290,306.71
	1. State - Guaranteed Tax Base Aid	(V-L1)	179,842.25	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	110,464.46	
M.	**Subtotal of BASE Budget Revenue	(V-M)		799,815.44

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		260,974.63
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		260,974.63

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		11.60
U.	Over-BASE Mills	(V-U)		27.41
	1. District Property Tax Levy Mills	(V-U1)	27.41	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		39.01

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
28 Madison

0538 Sheridan H S

Submit ID: 0538-24997915

01 General Fund

Adopted Budget	0001	1,060,790.07

Budget Uses

Expenditure Budget	0002	1,060,790.07
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	2,680.33
Direct State Aid	3110	389,257.88
Quality Educator	3111	79,700.24
At Risk Student	3112	1,606.62
Indian Education For All	3113	1,547.57
American Indian Achievement Gap	3114	498.00
State Special Education Allowable Cost Payment to Districts	3115	13,087.80
Data For Achievement	3116	1,481.69
State - Guaranteed Tax Base Aid	3120	179,842.25

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,863.34
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	15,785.26
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	110,464.46		
Over-BASE Levy	1110(c)	260,974.63		
District Tax Levy			1110	371,439.09
Total Estimated Revenues to Fund Adopted Budget			0004	1,060,790.07
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	153,080.38

Budget Uses

Expenditure Budget	0002	153,080.38
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	30,803.76
Contingency	0006	3,080.38
Over-Schedule	0011	119,196.24
Fund Balance for Budget	TFS48	70,421.95
Operating Reserve	0961	30,616.08
Unreserved Fund Balance Reappropriated	0970	39,805.87

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	8,471.04
State - On-Schedule Transportation Reimbursement	3210	25,413.12
District Tax Levy	1110	79,390.35
District Mills	999	8.34
Total Estimated Revenues to Fund Adopted Budget	0004	153,080.38
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	220,419.44

Budget Uses

Expenditure Budget	0002	220,419.44
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	199,463.64
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	199,463.64
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	20,955.80
District Mills	999	2.20
Total Estimated Revenues to Fund Adopted Budget	0004	220,419.44

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2025 THOMAS BUS 3453	2024	137,955.00	27,591.00	27,591.00	0.00
2019 IC RE 4DRBWTAR7KB425899	2019	163,121.99	97,873.20	32,624.40	0.00
INTERNATIONAL 2014 - 63 PASS	2013	104,778.99	125,734.80	20,955.80	20,955.80
Total					20,955.80

13 Tuition Fund

Adopted Budget	0001	36,370.05

Budget Uses

Expenditure Budget	0002	36,370.05
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	588.66
Unreserved Fund Balance Reappropriated	0970	588.66

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	35,781.39
District Mills	999	3.76
Total Estimated Revenues to Fund Adopted Budget	0004	36,370.05
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	155,000.00

Budget Uses

Expenditure Budget	0002	155,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	52,638.69
Operating Reserve	0961	31,000.00
Unreserved Fund Balance Reappropriated	0970	21,638.69

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	133,361.31
Total Estimated Revenues to Fund Adopted Budget	0004	155,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
28 Madison

0538 Sheridan H S

Submit ID: 0538-24997915

17 Adult Education Fund

Adopted Budget	0001	12,000.00

Budget Uses

Expenditure Budget	0002	12,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,925.10
Operating Reserve	0961	2,000.00
Unreserved Fund Balance Reappropriated	0970	6,925.10

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	5,074.90
District Mills	999	0.53
Total Estimated Revenues to Fund Adopted Budget	0004	12,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	25,312.55

Budget Uses

Expenditure Budget	0002	25,312.55
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	5,554.11
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,554.11
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	686.44
District Tax Levy	1110	19,072.00
District Mills	999	2.00
Total Estimated Revenues to Fund Adopted Budget	0004	25,312.55
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	62,561.00

Budget Uses

Expenditure Budget	0002	62,561.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	62,561.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	62,561.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	62,561.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

28 Madison

0538 Sheridan H S

Submit ID: 0538-24997915

61 Building Reserve Fund

Adopted Budget	0001	171,811.53

Budget Uses

Expenditure Budget	0002	171,811.53
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	99,451.53
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	99,451.53
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	37,888.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	25,000.00	
Building Reserve Permissive Levy	1110(b)	9,472.00	
District Tax Levy		1110	34,472.00
District Mills		999	3.62
Building Reserve Voted Mills		0134	2.63
Building Reserve Permissive Mills		0135	0.99
Total Estimated Revenues to Fund Adopted Budget		0004	171,811.53

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/02/2023	125,000.00	5	612	50,000.00	25,000.00	25,000.00
Total						25,000.00

Budget Report
FY 2026

34 Park

Submit ID: 1227-62060453

1227 Shields Valley Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 147	N/A	10,267,460

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 34 Park	132	N/A	8,194,783
Non-located - 16 Gallatin	15	N/A	2,072,677

The final budget is approved as set forth in this document.

Certification

District Clerk: Rhonda Lahaye

(Signature) (Date)

Chairperson, School Trustees: Jon Croston

(Signature) (Date)

County Superintendent: Lisa Rosberg

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

34 Park

Submit ID: 1227-62060453

1227 Shields Valley Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,410,291.66	151,057.41	10%	10.71%	0.00	948,965.05	461,326.61	44.93
10 Transportation	348,892.00	53,805.67	20%	15.42%	0.00	41,292.00	307,600.00	29.96
11 Bus Depreciation Reserve	53,510.97	0.00	N/A	0.00%	53,510.97	0.00	0.00	0.00
13 Tuition	58,551.00		N/A		29,841.60	0.00	28,709.40	2.80
14 Retirement	190,000.00	38,000.00	20%	20.00%	28,636.09	161,363.91		
17 Adult Education	10,000.00	0.00	35%	0.00%	3,613.30	0.00	6,386.70	0.62
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	22,976.67	0.00	N/A	0.00%	2,004.07	972.60	20,000.00	1.95
29 Flexibility	9.01	0.00	N/A	0.00%	9.01	0.00	0.00	0.00
61 Building Reserve	94,405.15	0.00	N/A	0.00%	37,155.15	28,625.00	28,625.00	2.79
Total of All Funds	2,188,636.46	242,863.08			154,770.19	1,181,218.56	852,647.71	83.05

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

34 Park

Submit ID: 1227-62060453

1227 Shields Valley Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	SHIELDS VALLEY K-6	112	*
M1	SHIELDS VALLEY 7-8	35	*

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	536,089.02
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	114,080.15
D.	At Risk Student	(I-D)	4,146.39
E.	Indian Education For All	(I-E)	3,729.39
F.	American Indian Achievement Gap	(I-F)	249.00
G.	Data For Achievement	(I-G)	3,570.63
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	32,024.21
I.	State Special Education Related-Services Payment To Coop	(I-I)	7,961.38
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	7,283.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	150
B.	BASE Budget Limit	(II-B)	1,050,192.31
C.	Maximum Budget Limit	(II-C)	1,306,576.48
D.	Over-BASE Levy As Submitted on Budget	(II-D)	244,826.13
E.	Adopted Budget	(II-E)	1,327,246.52

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,133,237.45
H.	Maximum Budget Limit	(II-H)	1,449,061.40
I.	Highest Budget Without a Vote	(II-I)	1,410,291.66
J.	Highest Budget	(II-J)	1,449,061.40
K.	Highest Voted Amount	(II-K)	38,769.74
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,410,291.66

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		141,029.17
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		10,028.24
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	10,028.24	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		151,057.41

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,410,291.66
	1. BASE Budget Limit	(V-A1)	1,133,237.45	
	2. Over-BASE Budget	(V-A2)	277,054.21	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		536,089.02
	1. Direct State Aid Paid By State	(V-B1)	536,089.02	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		114,080.15
D.	At Risk Student	(V-D)		4,146.39
E.	Indian Education For All	(V-E)		3,729.39
F.	American Indian Achievement Gap	(V-F)		249.00
G.	Data For Achievement	(V-G)		3,570.63
H.	Special Education Allowable Cost Payment	(V-H)		32,024.21
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		78,099.36
	1. Actual Non-Levy Revenue	(V-J1)	12,900.53	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	65,198.83	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		361,249.30
	1. State - Guaranteed Tax Base Aid	(V-L1)	176,976.90	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	184,272.40	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,133,237.45

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		277,054.21
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		277,054.21

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		17.95
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		26.98
	1. District Property Tax Levy Mills	(V-U1)	26.98	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		44.93

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	1,410,291.66

Budget Uses

Expenditure Budget	0002	1,410,291.66
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	536,089.02
Quality Educator	3111	114,080.15
At Risk Student	3112	4,146.39
Indian Education For All	3113	3,729.39
American Indian Achievement Gap	3114	249.00
State Special Education Allowable Cost Payment to Districts	3115	32,024.21
Data For Achievement	3116	3,570.63
State - Guaranteed Tax Base Aid	3120	176,976.90

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	12,900.53
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	65,198.83
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	184,272.40		
Over-BASE Levy	1110(c)	277,054.21		
District Tax Levy			1110	461,326.61
Total Estimated Revenues to Fund Adopted Budget			0004	1,410,291.66
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2026

34 Park

Submit ID: 1227-62060453

1227 Shields Valley Elem

10 Transportation Fund

Adopted Budget	0001	348,892.00

Budget Uses

Expenditure Budget	0002	348,892.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	40,792.00
Contingency	0006	500.00
Over-Schedule	0011	307,600.00
Fund Balance for Budget	TFS48	53,805.67
Operating Reserve	0961	53,805.67
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	10,323.00
State - On-Schedule Transportation Reimbursement	3210	30,969.00
District Tax Levy	1110	307,600.00
District Mills	999	29.96
Total Estimated Revenues to Fund Adopted Budget	0004	348,892.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	53,510.97

Budget Uses

Expenditure Budget	0002	53,510.97
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	53,510.97
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	53,510.97
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	53,510.97

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 IC RE Bus	2020	107,300.00	42,920.00	21,460.00	0.00
Total					0.00

Budget Report
FY 2026
34 Park

Submit ID: 1227-62060453

1227 Shields Valley Elem

13 Tuition Fund

Adopted Budget	0001	58,551.00

Budget Uses

Expenditure Budget	0002	58,551.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	29,841.60
Unreserved Fund Balance Reappropriated	0970	29,841.60

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	28,709.40
District Mills	999	2.80
Total Estimated Revenues to Fund Adopted Budget	0004	58,551.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	190,000.00

Budget Uses

Expenditure Budget	0002	190,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	66,636.09
Operating Reserve	0961	38,000.00
Unreserved Fund Balance Reappropriated	0970	28,636.09

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	161,363.91
Total Estimated Revenues to Fund Adopted Budget	0004	190,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	10,000.00

Budget Uses

Expenditure Budget	0002	10,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,613.30
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,613.30

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	6,386.70
District Mills	999	0.62
Total Estimated Revenues to Fund Adopted Budget	0004	10,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

34 Park

Submit ID: 1227-62060453

1227 Shields Valley Elem

28 Technology Fund

Adopted Budget	0001	22,976.67

Budget Uses

Expenditure Budget	0002	22,976.67
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,004.07
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,004.07
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	972.60
District Tax Levy	1110	20,000.00
District Mills	999	1.95
Total Estimated Revenues to Fund Adopted Budget	0004	22,976.67
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	9.01

Budget Uses

Expenditure Budget	0002	9.01
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9.01
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	9.01

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	9.01
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

34 Park

1227 Shields Valley Elem

Submit ID: 1227-62060453

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

34 Park

Submit ID: 1227-62060453

1227 Shields Valley Elem

61 Building Reserve Fund

Adopted Budget		0001	94,405.15

Budget Uses

Expenditure Budget		0002	94,405.15
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	37,155.15
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	37,155.15
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	28,625.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	28,625.00	
District Tax Levy		1110	28,625.00
District Mills		999	2.79
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.79
Total Estimated Revenues to Fund Adopted Budget		0004	94,405.15

Budget Report
FY 2026

34 Park

1228 Shields Valley H S

Submit ID: 1228-93651374

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	61	8,194,783

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Rhonda Lahaye

(Signature) (Date)

Chairperson, School Trustees: Jon Croston

(Signature) (Date)

County Superintendent: Lisa Rosberg

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

34 Park

1228 Shields Valley H S

Submit ID: 1228-93651374

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,065,277.18	100,838.92	10%	9.47%	0.00	743,963.57	321,313.61	39.21
10 Transportation	150,187.00	30,037.40	20%	20.00%	3,930.78	34,650.00	111,606.22	13.62
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	71,327.00		N/A		4,676.24	0.00	66,650.76	8.13
14 Retirement	160,000.00	10,000.00	20%	6.25%	15,013.72	144,986.28		
17 Adult Education	10,000.00	0.00	35%	0.00%	7,511.60	0.00	2,488.40	0.30
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	39,136.81	0.00	N/A	0.00%	8,442.37	694.44	30,000.00	3.66
29 Flexibility	6.07	0.00	N/A	0.00%	6.07	0.00	0.00	0.00
61 Building Reserve	68,490.93	0.00	N/A	0.00%	21,360.93	23,565.00	23,565.00	2.88
Total of All Funds	1,564,424.99	140,876.32			60,941.71	947,859.29	555,623.99	67.80

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

34 Park

Submit ID: 1228-93651374

1228 Shields Valley H S

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 SHIELDS VALLEY HS 9-12 61

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	389,257.88
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	67,730.83
D.	At Risk Student	(I-D)	1,969.35
E.	Indian Education For All	(I-E)	1,547.57
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	1,481.69
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	27,441.75
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,326.33
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	14,013.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	62
B.	BASE Budget Limit	(II-B)	727,032.27
C.	Maximum Budget Limit	(II-C)	904,689.33
D.	Over-BASE Levy As Submitted on Budget	(II-D)	286,666.00
E.	Adopted Budget	(II-E)	1,013,698.27

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	809,136.82
H.	Maximum Budget Limit	(II-H)	1,025,003.15
I.	Highest Budget Without a Vote	(II-I)	1,065,277.18
J.	Highest Budget	(II-J)	1,065,277.18
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,065,277.18

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		100,838.92
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		100,838.92

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,065,277.18
	1. BASE Budget Limit	(V-A1)	809,136.82	
	2. Over-BASE Budget	(V-A2)	256,140.36	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		389,257.88
	1. Direct State Aid Paid By State	(V-B1)	389,257.88	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		67,730.83
D.	At Risk Student	(V-D)		1,969.35
E.	Indian Education For All	(V-E)		1,547.57
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		1,481.69
H.	Special Education Allowable Cost Payment	(V-H)		27,441.75
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		61,014.97
	1. Actual Non-Levy Revenue	(V-J1)	12,927.97	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	48,087.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		258,692.78
	1. State - Guaranteed Tax Base Aid	(V-L1)	193,519.53	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	65,173.25	
M.	**Subtotal of BASE Budget Revenue	(V-M)		809,136.82

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		256,140.36
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		256,140.36

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		7.95
U.	Over-BASE Mills	(V-U)		31.26
	1. District Property Tax Levy Mills	(V-U1)	31.26	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		39.21

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

34 Park

1228 Shields Valley H S

Submit ID: 1228-93651374

01 General Fund

Adopted Budget	0001	1,065,277.18

Budget Uses

Expenditure Budget	0002	1,065,277.18
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	389,257.88
Quality Educator	3111	67,730.83
At Risk Student	3112	1,969.35
Indian Education For All	3113	1,547.57
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	27,441.75
Data For Achievement	3116	1,481.69
State - Guaranteed Tax Base Aid	3120	193,519.53

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	12,927.97
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	48,087.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	65,173.25		
Over-BASE Levy	1110(c)	256,140.36		
District Tax Levy			1110	321,313.61
Total Estimated Revenues to Fund Adopted Budget			0004	1,065,277.18
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	150,187.00

Budget Uses

Expenditure Budget	0002	150,187.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	34,150.00
Contingency	0006	500.00
Over-Schedule	0011	115,537.00
Fund Balance for Budget	TFS48	33,968.18
Operating Reserve	0961	30,037.40
Unreserved Fund Balance Reappropriated	0970	3,930.78

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	8,662.50
State - On-Schedule Transportation Reimbursement	3210	25,987.50
District Tax Levy	1110	111,606.22
District Mills	999	13.62
Total Estimated Revenues to Fund Adopted Budget	0004	150,187.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	71,327.00

Budget Uses

Expenditure Budget	0002	71,327.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,676.24
Unreserved Fund Balance Reappropriated	0970	4,676.24

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	66,650.76
District Mills	999	8.13
Total Estimated Revenues to Fund Adopted Budget	0004	71,327.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	160,000.00

Budget Uses

Expenditure Budget	0002	160,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	25,013.72
Operating Reserve	0961	10,000.00
Unreserved Fund Balance Reappropriated	0970	15,013.72

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	144,986.28
Total Estimated Revenues to Fund Adopted Budget	0004	160,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	10,000.00

Budget Uses

Expenditure Budget	0002	10,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,511.60
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,511.60

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,488.40
District Mills	999	0.30
Total Estimated Revenues to Fund Adopted Budget	0004	10,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	39,136.81

Budget Uses

Expenditure Budget	0002	39,136.81
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	8,442.37
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	8,442.37
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	694.44
District Tax Levy	1110	30,000.00
District Mills	999	3.66
Total Estimated Revenues to Fund Adopted Budget	0004	39,136.81
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	6.07

Budget Uses

Expenditure Budget	0002	6.07
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6.07
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6.07

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6.07
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

34 Park

1228 Shields Valley H S

Submit ID: 1228-93651374

61 Building Reserve Fund

Adopted Budget		0001	68,490.93

Budget Uses

Expenditure Budget		0002	68,490.93
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	21,360.93
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	21,360.93
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	23,565.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	23,565.00	
District Tax Levy		1110	23,565.00
District Mills		999	2.88
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.88
Total Estimated Revenues to Fund Adopted Budget		0004	68,490.93

Budget Report
FY 2026

42 Richland

0745 Sidney Elem

Submit ID: 0745-00689477

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	864	N/A	21,099,347

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Tracy Click

(Signature) (Date)

Chairperson, School Trustees: Ben Thogersen

(Signature) (Date)

County Superintendent: Dr Timothy Tharp

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

42 Richland

0745 Sidney Elem

Submit ID: 0745-00689477

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	7,409,565.00	1,255,796.05	10%	16.95%	0.00	5,604,445.72	1,805,119.28	85.57
10 Transportation	569,079.71	113,815.94	20%	20.00%	80,043.15	74,845.27	414,191.29	19.63
11 Bus Depreciation Reserve	538,552.46	0.00	N/A	0.00%	430,552.46	8,000.00	100,000.00	4.74
13 Tuition	260,022.90		N/A		118,810.75	500.00	140,712.15	6.67
14 Retirement	1,201,087.50	240,217.50	20%	20.00%	47,014.38	1,154,073.12		
17 Adult Education	30,964.12	10,837.44	35%	35.00%	11,884.08	1,100.00	17,980.04	0.85
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	593,013.61	0.00	N/A	0.00%	257,868.61	310,145.00	25,000.00	1.18
29 Flexibility	436,109.38	0.00	N/A	0.00%	103,109.38	333,000.00	0.00	0.00
61 Building Reserve	1,129,877.46	0.00	N/A	0.00%	979,827.46	85,050.00	65,000.00	3.08
Total of All Funds	12,168,272.14	1,620,666.93			2,029,110.27	7,571,159.11	2,568,002.76	121.72

50 Debt Service **Tax Jurisdiction**								
745 SID	25,000.00	0.00	20-9-438	0.00%	8,681.58	100.00	16,218.42	0.77

Budget Report
FY 2026

42 Richland

0745 Sidney Elem

Submit ID: 0745-00689477

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	SIDNEY K-6	643
M1	SIDNEY 7-8	221

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	2,766,618.18
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	555,041.76
D.	At Risk Student	(I-D)	23,069.86
E.	Indian Education For All	(I-E)	21,919.68
F.	American Indian Achievement Gap	(I-F)	9,462.00
G.	Data For Achievement	(I-G)	20,986.56
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	294,891.37
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	69,522.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	870
B.	BASE Budget Limit	(II-B)	5,528,086.87
C.	Maximum Budget Limit	(II-C)	6,905,443.78
D.	Over-BASE Levy As Submitted on Budget	(II-D)	1,330,072.93
E.	Adopted Budget	(II-E)	6,922,615.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	5,994,769.70
H.	Maximum Budget Limit	(II-H)	7,409,565.00
I.	Highest Budget Without a Vote	(II-I)	7,409,565.00
J.	Highest Budget	(II-J)	7,409,565.00
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	7,409,565.00

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		740,956.50
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		514,839.55
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	514,839.55	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		1,255,796.05

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		7,409,565.00
	1. BASE Budget Limit	(V-A1)	5,994,769.70	
	2. Over-BASE Budget	(V-A2)	1,414,795.30	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		2,766,618.18
	1. Direct State Aid Paid By State	(V-B1)	2,766,618.18	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		555,041.76
D.	At Risk Student	(V-D)		23,069.86
E.	Indian Education For All	(V-E)		21,919.68
F.	American Indian Achievement Gap	(V-F)		9,462.00
G.	Data For Achievement	(V-G)		20,986.56
H.	Special Education Allowable Cost Payment	(V-H)		294,891.37
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		261,403.28
	1. Actual Non-Levy Revenue	(V-J1)	60,634.49	
	2. Anticipated Non-Levy Revenue	(V-J2)	104,255.40	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	96,513.39	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		2,041,377.01
	1. State - Guaranteed Tax Base Aid	(V-L1)	1,566,330.66	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	475,046.35	
M.	**Subtotal of BASE Budget Revenue	(V-M)		5,994,769.70

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		84,722.37
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	84,722.37	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		1,330,072.93
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,414,795.30

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		22.53
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		63.04
	1. District Property Tax Levy Mills	(V-U1)	63.04	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		85.57

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
42 Richland

0745 Sidney Elem

Submit ID: 0745-00689477

01 General Fund

Adopted Budget	0001	7,409,565.00

Budget Uses

Expenditure Budget	0002	7,409,565.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	2,766,618.18
Quality Educator	3111	555,041.76
At Risk Student	3112	23,069.86
Indian Education For All	3113	21,919.68
American Indian Achievement Gap	3114	9,462.00
State Special Education Allowable Cost Payment to Districts	3115	294,891.37
Data For Achievement	3116	20,986.56
State - Guaranteed Tax Base Aid	3120	1,566,330.66

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	60,583.29
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	51.20
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	96,513.39
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	104,255.40
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	84,722.37
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	475,046.35		
Over-BASE Levy	1110(c)	1,330,072.93		
District Tax Levy			1110	1,805,119.28
Total Estimated Revenues to Fund Adopted Budget			0004	7,409,565.00
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2026

42 Richland

0745 Sidney Elem

Submit ID: 0745-00689477

10 Transportation Fund

Adopted Budget	0001	569,079.71

Budget Uses

Expenditure Budget	0002	569,079.71
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	60,313.88
Contingency	0006	6,031.39
Over-Schedule	0011	502,734.44
Fund Balance for Budget	TFS48	193,859.09
Operating Reserve	0961	113,815.94
Unreserved Fund Balance Reappropriated	0970	80,043.15

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	6,500.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	2,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	16,586.31
State - On-Schedule Transportation Reimbursement	3210	49,758.96
District Tax Levy	1110	414,191.29
District Mills	999	19.63
Total Estimated Revenues to Fund Adopted Budget	0004	569,079.71
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

42 Richland

0745 Sidney Elem

Submit ID: 0745-00689477

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	538,552.46

Budget Uses

Expenditure Budget	0002	538,552.46
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	430,552.46
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	430,552.46
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	8,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	100,000.00
District Mills	999	4.74
Total Estimated Revenues to Fund Adopted Budget	0004	538,552.46

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2024 BLUE BIRD VISION W/ARMS	2023	100,275.00	0.00	20,055.00	0.00
2022 BLUEBIRD ACTIVITIY BUS WITH LIFT	2022	139,125.00	27,825.00	27,825.00	0.00
2022 Blue Bird BBCV 77	2021	71,010.00	0.00	14,202.00	0.00
2022 Blue Bird BBCV 83	2021	71,355.00	14,271.00	14,271.00	0.00
2017 BLUEBIRD BBCV	2018	29,960.00	11,984.00	5,992.00	5,992.00
2017 BLUEBIRD BBCV #2	2018	32,260.00	12,904.00	6,452.00	0.00
2019 BLUEBIRD VISION	2018	70,350.00	28,140.00	14,070.00	0.00
2015 MCI D4005 COACH	2016	161,935.80	127,707.58	32,387.16	31,601.95
2016 BLUE BIRD BBCV	2016	61,333.33	32,787.11	12,266.67	12,266.67
2016 BLUEBIRD BBCV	2016	63,000.00	25,200.00	12,600.00	12,600.00
2013 Chevy Exp Microbird	2014	38,080.00	30,464.00	7,616.00	7,616.00
2009 MCI TRANSIT BUS	2010	268,666.68	373,076.64	53,733.34	29,923.38
Total					100,000.00

13 Tuition Fund

Adopted Budget	0001	260,022.90

Budget Uses

Expenditure Budget	0002	260,022.90
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	118,810.75
Unreserved Fund Balance Reappropriated	0970	118,810.75

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	500.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	140,712.15
District Mills	999	6.67
Total Estimated Revenues to Fund Adopted Budget	0004	260,022.90
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

42 Richland

0745 Sidney Elem

Submit ID: 0745-00689477

14 Retirement Fund

Adopted Budget	0001	1,201,087.50

Budget Uses

Expenditure Budget	0002	1,201,087.50
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	287,231.88
Operating Reserve	0961	240,217.50
Unreserved Fund Balance Reappropriated	0970	47,014.38

Estimated Funding Sources

Interest Earnings	1510	16,000.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	1,138,073.12
Total Estimated Revenues to Fund Adopted Budget	0004	1,201,087.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

42 Richland

0745 Sidney Elem

Submit ID: 0745-00689477

17 Adult Education Fund

Adopted Budget	0001	30,964.12

Budget Uses

Expenditure Budget	0002	30,964.12
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	22,721.52
Operating Reserve	0961	10,837.44
Unreserved Fund Balance Reappropriated	0970	11,884.08

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	850.00
Interest Earnings	1510	250.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	17,980.04
District Mills	999	0.85
Total Estimated Revenues to Fund Adopted Budget	0004	30,964.12
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	593,013.61

Budget Uses

Expenditure Budget	0002	593,013.61
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	257,868.61
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	257,868.61
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	5,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	300,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	5,145.00
District Tax Levy	1110	25,000.00
District Mills	999	1.18
Total Estimated Revenues to Fund Adopted Budget	0004	593,013.61
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	436,109.38

Budget Uses

Expenditure Budget	0002	436,109.38
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	103,109.38
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	103,109.38

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	3,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	330,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	436,109.38
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

42 Richland

0745 Sidney Elem

Submit ID: 0745-00689477

50 Debt Service Fund

745 SID

Taxable Value		21,099,347.00
Adopted Budget	0001	25,000.00

Budget Uses

Expenditure Budget	0002	25,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	8,681.58
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	8,681.58
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	100.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	16,218.42
Jurisdiction Mills	999	0.77
Total Estimated Revenues to Fund Adopted Budget	0004	25,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

SIDs

Issue Type		Amount
Elementary		25,000.00
Total SID Requirements		25,000.00
Total Debt Service Requirements	0002	25,000.00

Budget Report
FY 2026

42 Richland

0745 Sidney Elem

Submit ID: 0745-00689477

61 Building Reserve Fund

Adopted Budget		0001	1,129,877.46

Budget Uses

Expenditure Budget		0002	1,129,877.46
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	979,827.46
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	979,827.46
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	10,000.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	75,050.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	65,000.00	
District Tax Levy		1110	65,000.00
District Mills		999	3.08
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.08
Total Estimated Revenues to Fund Adopted Budget		0004	1,129,877.46

Budget Report
FY 2026

42 Richland

0746 Sidney H S

Submit ID: 0746-66830401

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	384	35,377,859

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Tracy Click

(Signature) (Date)

Chairperson, School Trustees: Ben Thogersen

(Signature) (Date)

County Superintendent: Dr Timothy Tharp

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

42 Richland

0746 Sidney H S

Submit ID: 0746-66830401

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,982,637.23	635,836.91	10%	15.97%	0.00	3,048,371.30	934,265.93	26.41
10 Transportation	338,370.36	67,674.07	20%	20.00%	77,228.79	37,433.68	223,707.89	6.32
11 Bus Depreciation Reserve	792,766.12	0.00	N/A	0.00%	761,892.02	18,000.00	12,874.10	0.36
13 Tuition	125,774.35		N/A		87,073.45	11,000.00	27,700.90	0.78
14 Retirement	811,932.42	162,386.48	20%	20.00%	97,248.22	714,684.20		
17 Adult Education	30,964.12	10,837.44	35%	35.00%	13,501.19	900.00	16,562.93	0.47
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	752,308.57	0.00	N/A	0.00%	554,538.75	167,769.82	30,000.00	0.85
29 Flexibility	3,300,520.86	0.00	N/A	0.00%	2,028,135.94	1,272,384.92	0.00	0.00
61 Building Reserve	886,659.29	0.00	N/A	0.00%	786,234.29	60,425.00	40,000.00	1.13
Total of All Funds	11,021,933.32	876,734.90			4,405,852.65	5,330,968.92	1,285,111.75	36.32

50 Debt Service **Tax Jurisdiction**								
1 SID	18,500.00	0.00	20-9-438	0.00%	135,269.26	0.00	0.00	0.00

Budget Report
FY 2026

42 Richland

0746 Sidney H S

Submit ID: 0746-66830401

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 SIDNEY HS 9-12 384 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,574,048.37
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	268,146.61
D.	At Risk Student	(I-D)	6,985.82
E.	Indian Education For All	(I-E)	9,742.08
F.	American Indian Achievement Gap	(I-F)	4,233.00
G.	Data For Achievement	(I-G)	9,327.36
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	79,835.58
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	58,307.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	395
B.	BASE Budget Limit	(II-B)	3,065,650.80
C.	Maximum Budget Limit	(II-C)	3,815,470.57
D.	Over-BASE Levy As Submitted on Budget	(II-D)	563,931.59
E.	Adopted Budget	(II-E)	3,824,570.67

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,227,293.48
H.	Maximum Budget Limit	(II-H)	3,979,467.03
I.	Highest Budget Without a Vote	(II-I)	3,982,637.23
J.	Highest Budget	(II-J)	3,982,637.23
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,982,637.23

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		398,263.72
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		237,573.19
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	237,573.19	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		635,836.91

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,982,637.23
1.	BASE Budget Limit	(V-A1)	3,227,293.48	
2.	Over-BASE Budget	(V-A2)	755,343.75	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,574,048.37
1.	Direct State Aid Paid By State	(V-B1)	1,574,048.37	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		268,146.61
D.	At Risk Student	(V-D)		6,985.82
E.	Indian Education For All	(V-E)		9,742.08
F.	American Indian Achievement Gap	(V-F)		4,233.00
G.	Data For Achievement	(V-G)		9,327.36
H.	Special Education Allowable Cost Payment	(V-H)		79,835.58
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		294,166.03
1.	Actual Non-Levy Revenue	(V-J1)	41,645.50	
2.	Anticipated Non-Levy Revenue	(V-J2)	216,851.74	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	35,668.79	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		980,808.63
1.	State - Guaranteed Tax Base Aid	(V-L1)	610,474.29	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	370,334.34	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,227,293.48

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		191,412.16
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	191,412.16	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		563,931.59
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		755,343.75

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		10.47
U.	Over-BASE Mills	(V-U)		15.94
	1. District Property Tax Levy Mills	(V-U1)	15.94	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		26.41

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
42 Richland

0746 Sidney H S

Submit ID: 0746-66830401

01 General Fund

Adopted Budget	0001	3,982,637.23

Budget Uses

Expenditure Budget	0002	3,982,637.23
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,574,048.37
Quality Educator	3111	268,146.61
At Risk Student	3112	6,985.82
Indian Education For All	3113	9,742.08
American Indian Achievement Gap	3114	4,233.00
State Special Education Allowable Cost Payment to Districts	3115	79,835.58
Data For Achievement	3116	9,327.36
State - Guaranteed Tax Base Aid	3120	610,474.29

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	41,161.78
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	461.22
Rentals	1910	22.50
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	12,041.96
Tuition from School Districts Outside State	1330	23,626.83
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	216,851.74
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2026
42 Richland
0746 Sidney H S

Submit ID: 0746-66830401

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	191,412.16
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	370,334.34		
Over-BASE Levy	1110(c)	563,931.59		
District Tax Levy			1110	934,265.93
Total Estimated Revenues to Fund Adopted Budget			0004	3,982,637.23
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	338,370.36

Budget Uses

Expenditure Budget	0002	338,370.36
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	25,848.81
Contingency	0006	2,584.88
Over-Schedule	0011	309,936.67
Fund Balance for Budget	TFS48	144,902.86
Operating Reserve	0961	67,674.07
Unreserved Fund Balance Reappropriated	0970	77,228.79

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	6,500.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	2,500.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	7,108.42
State - On-Schedule Transportation Reimbursement	3210	21,325.26
District Tax Levy	1110	223,707.89
District Mills	999	6.32
Total Estimated Revenues to Fund Adopted Budget	0004	338,370.36
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

42 Richland

0746 Sidney H S

Submit ID: 0746-66830401

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	792,766.12

Budget Uses

Expenditure Budget	0002	792,766.12
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	761,892.02
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	761,892.02
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	18,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	12,874.10
District Mills	999	0.36
Total Estimated Revenues to Fund Adopted Budget	0004	792,766.12

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2024 BLUE BIRD VISION W/ ARMS	2023	42,975.00	8,595.00	8,595.00	0.00
2022 Blue Bird BBCV 83	2022	35,145.00	7,029.00	7,029.00	0.00
2022 BLUEBIRD ACTIVITY BUS W/LIFT	2022	59,625.00	11,925.00	11,925.00	0.00
2022 Blue Bird BBCV 77	2021	34,980.00	6,996.00	6,996.00	6,844.10
2013 Chevy Microbird	2018	50,660.00	50,660.00	10,132.00	0.00
2017 BLUEBIRD RT BUS	2018	12,840.00	7,704.00	2,568.00	0.00
2017 BLUEBIRD RT BUS #2	2018	16,140.00	9,684.00	3,228.00	0.00
2019 BLUEBIRD VISION	2018	30,150.00	12,060.00	6,030.00	6,030.00
2015 MCI D4005 COACH	2016	377,850.20	270,687.28	75,570.04	0.00
2016 Blue bird BBCV	2016	30,666.67	18,357.55	6,133.33	0.00
2016 Bluebird BBCV	2016	31,500.00	12,600.00	6,300.00	0.00
2009 MCI TRANSIT BUS	2010	134,333.32	134,333.30	26,866.66	0.00
Total					12,874.10

Budget Report
FY 2026
42 Richland
0746 Sidney H S

Submit ID: 0746-66830401

13 Tuition Fund

Adopted Budget	0001	125,774.35

Budget Uses

Expenditure Budget	0002	125,774.35
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	87,073.45
Unreserved Fund Balance Reappropriated	0970	87,073.45

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,000.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	10,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	27,700.90
District Mills	999	0.78
Total Estimated Revenues to Fund Adopted Budget	0004	125,774.35
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

42 Richland

0746 Sidney H S

Submit ID: 0746-66830401

14 Retirement Fund

Adopted Budget	0001	811,932.42

Budget Uses

Expenditure Budget	0002	811,932.42
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	259,634.70
Operating Reserve	0961	162,386.48
Unreserved Fund Balance Reappropriated	0970	97,248.22

Estimated Funding Sources

Interest Earnings	1510	12,000.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	702,684.20
Total Estimated Revenues to Fund Adopted Budget	0004	811,932.42
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	30,964.12

Budget Uses

Expenditure Budget	0002	30,964.12
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	24,338.63
Operating Reserve	0961	10,837.44
Unreserved Fund Balance Reappropriated	0970	13,501.19

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	600.00
Interest Earnings	1510	300.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	16,562.93
District Mills	999	0.47
Total Estimated Revenues to Fund Adopted Budget	0004	30,964.12
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	752,308.57

Budget Uses

Expenditure Budget	0002	752,308.57
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	554,538.75
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	554,538.75
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	15,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	150,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,769.82
District Tax Levy	1110	30,000.00
District Mills	999	0.85
Total Estimated Revenues to Fund Adopted Budget	0004	752,308.57
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	3,300,520.86

Budget Uses

Expenditure Budget	0002	3,300,520.86
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,028,135.94
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,028,135.94

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	60,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	1,176,550.03
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	35,834.89
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,300,520.86
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

42 Richland

0746 Sidney H S

Submit ID: 0746-66830401

50 Debt Service Fund

1 SID

Taxable Value		35,377,859.00
Adopted Budget	0001	18,500.00

Budget Uses

Expenditure Budget	0002	18,500.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	135,269.26
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	135,269.26
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	18,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	116,769.26

SIDs

Issue Type	Amount
High School	18,500.00
Total SID Requirements	18,500.00
Total Debt Service Requirements 0002	18,500.00

Budget Report
FY 2026

42 Richland

0746 Sidney H S

Submit ID: 0746-66830401

61 Building Reserve Fund

Adopted Budget		0001	886,659.29

Budget Uses

Expenditure Budget		0002	886,659.29
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	786,234.29
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	786,234.29
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	15,000.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	45,425.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	40,000.00	
District Tax Levy		1110	40,000.00
District Mills		999	1.13
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.13
Total Estimated Revenues to Fund Adopted Budget		0004	886,659.29

Budget Report
FY 2026

07 Cascade

0118 Simms H S

Submit ID: 0118-47704854

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	101	6,072,996

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Belinda Klick

(Signature) (Date)

Chairperson, School Trustees: Kennard Steinke

(Signature) (Date)

County Superintendent: Diane Heikkila

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026
07 Cascade
0118 Simms H S

Submit ID: 0118-47704854

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,368,346.51	147,285.41	10%	10.76%	0.00	1,011,783.52	356,562.99	58.74
10 Transportation	325,000.00	34,509.29	20%	10.62%	0.00	79,446.40	245,553.60	40.43
11 Bus Depreciation Reserve	150,826.94	0.00	N/A	0.00%	121,662.04	0.00	29,164.90	4.80
13 Tuition	190,000.00		N/A		39,621.31	0.00	150,378.69	24.76
14 Retirement	240,000.00	48,000.00	20%	20.00%	55,800.90	184,199.10		
17 Adult Education	30,000.00	10,500.00	35%	35.00%	11,852.57	0.00	18,147.43	2.99
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,317.16	0.00	N/A	0.00%	378.67	938.49	0.00	0.00
29 Flexibility	30,390.69	0.00	N/A	0.00%	30,390.69	0.00	0.00	0.00
61 Building Reserve	52,420.00	0.00	N/A	0.00%	0.00	10,484.00	41,936.00	6.91
Total of All Funds	2,388,301.30	240,294.70			259,706.18	1,286,851.51	841,743.61	138.63

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

07 Cascade

0118 Simms H S

Submit ID: 0118-47704854

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 SIMMS HS 9-12 101 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	537,246.17
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	85,874.10
D.	At Risk Student	(I-D)	9,296.04
E.	Indian Education For All	(I-E)	2,250.32
F.	American Indian Achievement Gap	(I-F)	1,743.00
G.	Data For Achievement	(I-G)	2,453.29
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	20,221.17
I.	State Special Education Related-Services Payment To Coop	(I-I)	5,125.82
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	25,943.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	108
B.	BASE Budget Limit	(II-B)	1,056,923.64
C.	Maximum Budget Limit	(II-C)	1,309,430.73
D.	Over-BASE Levy As Submitted on Budget	(II-D)	274,855.39
E.	Adopted Budget	(II-E)	1,331,779.03

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,093,491.12
H.	Maximum Budget Limit	(II-H)	1,347,440.75
I.	Highest Budget Without a Vote	(II-I)	1,368,346.51
J.	Highest Budget	(II-J)	1,386,509.54
K.	Highest Voted Amount	(II-K)	18,163.03
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,368,346.51

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		136,834.65
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		10,450.76
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	10,450.76	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		147,285.41

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,368,346.51
	1. BASE Budget Limit	(V-A1)	1,093,491.12	
	2. Over-BASE Budget	(V-A2)	274,855.39	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		537,246.17
	1. Direct State Aid Paid By State	(V-B1)	537,246.17	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		85,874.10
D.	At Risk Student	(V-D)		9,296.04
E.	Indian Education For All	(V-E)		2,250.32
F.	American Indian Achievement Gap	(V-F)		1,743.00
G.	Data For Achievement	(V-G)		2,453.29
H.	Special Education Allowable Cost Payment	(V-H)		20,221.17
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,987.79
	1. Actual Non-Levy Revenue	(V-J1)	2,987.79	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		431,419.24
	1. State - Guaranteed Tax Base Aid	(V-L1)	349,711.64	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	81,707.60	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,093,491.12

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		274,855.39
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		274,855.39

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		13.48
U.	Over-BASE Mills	(V-U)		45.26
	1. District Property Tax Levy Mills	(V-U1)	45.26	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		58.74

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
07 Cascade
0118 Simms H S

Submit ID: 0118-47704854

01 General Fund

Adopted Budget	0001	1,368,346.51

Budget Uses

Expenditure Budget	0002	1,368,346.51
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	537,246.17
Quality Educator	3111	85,874.10
At Risk Student	3112	9,296.04
Indian Education For All	3113	2,250.32
American Indian Achievement Gap	3114	1,743.00
State Special Education Allowable Cost Payment to Districts	3115	20,221.17
Data For Achievement	3116	2,453.29
State - Guaranteed Tax Base Aid	3120	349,711.64

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,987.79
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	81,707.60		
Over-BASE Levy	1110(c)	274,855.39		
District Tax Levy			1110	356,562.99
Total Estimated Revenues to Fund Adopted Budget			0004	1,368,346.51
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2026
07 Cascade

0118 Simms H S

Submit ID: 0118-47704854

10 Transportation Fund

Adopted Budget	0001	325,000.00

Budget Uses

Expenditure Budget	0002	325,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	72,224.00
Contingency	0006	7,222.40
Over-Schedule	0011	245,553.60
Fund Balance for Budget	TFS48	34,509.29
Operating Reserve	0961	34,509.29
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	19,861.60
State - On-Schedule Transportation Reimbursement	3210	59,584.80
District Tax Levy	1110	245,553.60
District Mills	999	40.43
Total Estimated Revenues to Fund Adopted Budget	0004	325,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
07 Cascade

0118 Simms H S

Submit ID: 0118-47704854

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	150,826.94

Budget Uses

Expenditure Budget	0002	150,826.94
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	121,662.04
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	121,662.04
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	29,164.90
District Mills	999	4.80
Total Estimated Revenues to Fund Adopted Budget	0004	150,826.94

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2020 Thomas Bus D Transit Style	2020	145,824.00	145,824.00	29,164.80	29,164.80
2018 Thomas CHA	2017	52,301.00	78,451.40	10,460.20	0.10
IC Navistar	2014	58,541.28	87,811.92	N/A	NA
Collins 30 passenger Chevrolet Bus	2013	39,203.00	58,804.50	N/A	NA
Bus Radios, portable radios, base station	2012	995.24	1,492.86	N/A	NA
International bus D Transit Style	2011	140,000.00	210,000.00	N/A	NA
2011 Thomas #10	2010	54,918.00	82,377.00	N/A	NA
2010 Thomas 282470	2009	50,976.50	76,464.75	N/A	NA
2009 Thomas Bus #7551	2008	53,224.00	79,836.00	N/A	NA
2008 THOMAS INTL #06-3 6370	2007	50,441.95	75,662.93	N/A	NA
06 THOMAS #5-03 6246	2006	32,233.25	48,349.88	N/A	NA
2003 Bluebird	2003	39,674.34	59,511.51	N/A	NA
Total					29,164.90

13 Tuition Fund

Adopted Budget	0001	190,000.00

Budget Uses

Expenditure Budget	0002	150,378.69
Add To Fund Balance	0003	39,621.31
Fund Balance for Budget	TFS48	39,621.31
Unreserved Fund Balance Reappropriated	0970	39,621.31

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	150,378.69
District Mills	999	24.76
Total Estimated Revenues to Fund Adopted Budget	0004	190,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	240,000.00

Budget Uses

Expenditure Budget	0002	240,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	103,800.90
Operating Reserve	0961	48,000.00
Unreserved Fund Balance Reappropriated	0970	55,800.90

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	184,199.10
Total Estimated Revenues to Fund Adopted Budget	0004	240,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	30,000.00

Budget Uses

Expenditure Budget	0002	30,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	22,352.57
Operating Reserve	0961	10,500.00
Unreserved Fund Balance Reappropriated	0970	11,852.57

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	18,147.43
District Mills	999	2.99
Total Estimated Revenues to Fund Adopted Budget	0004	30,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,317.16

Budget Uses

Expenditure Budget	0002	938.49
Add To Fund Balance	0003	378.67
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	378.67
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	378.67
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	938.49
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,317.16
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
07 Cascade
0118 Simms H S

Submit ID: 0118-47704854

29 Flexibility Fund

Adopted Budget	0001	30,390.69

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	30,390.69
Fund Balance for Budget	TFS48	30,390.69
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	30,390.69

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	30,390.69
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
07 Cascade
0118 Simms H S

Submit ID: 0118-47704854

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
07 Cascade

0118 Simms H S

Submit ID: 0118-47704854

61 Building Reserve Fund

Adopted Budget		0001	52,420.00

Budget Uses

Expenditure Budget		0002	52,420.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	10,484.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	41,936.00	
District Tax Levy		1110	41,936.00
District Mills		999	6.91
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	6.91
Total Estimated Revenues to Fund Adopted Budget		0004	52,420.00

Budget Report
FY 2026

15 Flathead

0324 Smith Valley Elem

Submit ID: 0324-46895691

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 209	N/A	5,660,432

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Lacy Bradford

(Signature) (Date)

Chairperson, School Trustees: Robert Sutton

(Signature) (Date)

County Superintendent: Marcia Stolfus

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026
15 Flathead
0324 Smith Valley Elem

Submit ID: 0324-46895691

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,684,162.72	161,462.77	10%	9.59%	0.00	1,469,257.21	214,905.51	37.98
10 Transportation	35,914.45	6,262.59	20%	17.44%	0.00	2,172.88	33,741.57	5.96
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	196,425.61		N/A		2,012.45	0.00	194,413.16	34.35
14 Retirement	252,448.35	50,489.67	20%	20.00%	39,618.60	212,829.75		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	2,166.03	0.00	N/A	0.00%	817.17	1,348.86	0.00	0.00
29 Flexibility	2,055.68	0.00	N/A	0.00%	2,055.68	0.00	0.00	0.00
61 Building Reserve	226,058.17	0.00	N/A	0.00%	160,873.18	48,819.09	16,365.90	2.89
Total of All Funds	2,399,231.01	218,215.03			205,377.08	1,734,427.79	459,426.14	81.18

50 Debt Service Tax Jurisdiction								
Smith Valley	0.00	0.00	20-9-438	0.00%	71,197.04	0.00	0.00	0.00

Budget Report
FY 2026

15 Flathead

Submit ID: 0324-46895691

0324 Smith Valley Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	SMITH VALLEY K-6	159 *
M1	SMITH VALLEY 7-8	50 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	727,620.92
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	141,862.50
D.	At Risk Student	(I-D)	23,610.14
E.	Indian Education For All	(I-E)	5,302.33
F.	American Indian Achievement Gap	(I-F)	1,992.00
G.	Data For Achievement	(I-G)	5,076.61
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	62,416.68
I.	State Special Education Related-Services Payment To Coop	(I-I)	10,469.76
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	20,017.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	219
B.	BASE Budget Limit	(II-B)	1,540,443.55
C.	Maximum Budget Limit	(II-C)	1,904,440.85
D.	Over-BASE Levy As Submitted on Budget	(II-D)	112,518.04
E.	Adopted Budget	(II-E)	1,652,961.59

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,571,644.68
H.	Maximum Budget Limit	(II-H)	1,965,588.88
I.	Highest Budget Without a Vote	(II-I)	1,684,162.72
J.	Highest Budget	(II-J)	1,965,588.88
K.	Highest Voted Amount	(II-K)	281,426.16
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,684,162.72

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		161,462.77
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		161,462.77

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,684,162.72
1.	BASE Budget Limit	(V-A1)	1,571,644.68	
2.	Over-BASE Budget	(V-A2)	112,518.04	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		727,620.92
1.	Direct State Aid Paid By State	(V-B1)	727,620.92	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		141,862.50
D.	At Risk Student	(V-D)		23,610.14
E.	Indian Education For All	(V-E)		5,302.33
F.	American Indian Achievement Gap	(V-F)		1,992.00
G.	Data For Achievement	(V-G)		5,076.61
H.	Special Education Allowable Cost Payment	(V-H)		62,416.68
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		39,583.84
1.	Actual Non-Levy Revenue	(V-J1)	11,494.21	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	28,089.63	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		564,179.66
1.	State - Guaranteed Tax Base Aid	(V-L1)	461,792.19	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	102,387.47	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,571,644.68

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		112,518.04
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		112,518.04

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		18.10
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		19.88
	1. District Property Tax Levy Mills	(V-U1)	19.88	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		37.98

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
15 Flathead

0324 Smith Valley Elem

Submit ID: 0324-46895691

01 General Fund

Adopted Budget	0001	1,684,162.72

Budget Uses

Expenditure Budget	0002	1,684,162.72
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	727,620.92
Quality Educator	3111	141,862.50
At Risk Student	3112	23,610.14
Indian Education For All	3113	5,302.33
American Indian Achievement Gap	3114	1,992.00
State Special Education Allowable Cost Payment to Districts	3115	62,416.68
Data For Achievement	3116	5,076.61
State - Guaranteed Tax Base Aid	3120	461,792.19

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	11,494.21
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	28,089.63
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	102,387.47		
Over-BASE Levy	1110(c)	112,518.04		
District Tax Levy			1110	214,905.51
Total Estimated Revenues to Fund Adopted Budget			0004	1,684,162.72
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	35,914.45

Budget Uses

Expenditure Budget	0002	35,914.45
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	1,975.33
Contingency	0006	197.53
Over-Schedule	0011	33,741.59
Fund Balance for Budget	TFS48	6,262.59
Operating Reserve	0961	6,262.59
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	543.22
State - On-Schedule Transportation Reimbursement	3210	1,629.66
District Tax Levy	1110	33,741.57
District Mills	999	5.96
Total Estimated Revenues to Fund Adopted Budget	0004	35,914.45
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	196,425.61

Budget Uses

Expenditure Budget	0002	196,425.61
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,012.45
Unreserved Fund Balance Reappropriated	0970	2,012.45

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	194,413.16
District Mills	999	34.35
Total Estimated Revenues to Fund Adopted Budget	0004	196,425.61
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	252,448.35

Budget Uses

Expenditure Budget	0002	252,448.35
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	90,108.27
Operating Reserve	0961	50,489.67
Unreserved Fund Balance Reappropriated	0970	39,618.60

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	212,829.75
Total Estimated Revenues to Fund Adopted Budget	0004	252,448.35
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	2,166.03

Budget Uses

Expenditure Budget	0002	2,166.03
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	817.17
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	817.17
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,348.86
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,166.03
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
15 Flathead

0324 Smith Valley Elem

Submit ID: 0324-46895691

29 Flexibility Fund

Adopted Budget	0001	2,055.68

Budget Uses

Expenditure Budget	0002	2,055.68
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,055.68
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,055.68

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,055.68
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
15 Flathead

0324 Smith Valley Elem

Submit ID: 0324-46895691

50 Debt Service Fund
Smith Valley

Taxable Value		5,660,432.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	71,197.04
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	71,197.04
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	71,197.04

Budget Report
FY 2026

15 Flathead

0324 Smith Valley Elem

Submit ID: 0324-46895691

61 Building Reserve Fund

Adopted Budget		0001	226,058.17

Budget Uses

Expenditure Budget		0002	226,058.17
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	160,873.18
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	160,873.18
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	48,819.09
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	16,365.90	
District Tax Levy		1110	16,365.90
District Mills		999	2.89
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.89
Total Estimated Revenues to Fund Adopted Budget		0004	226,058.17

Budget Report
FY 2026

15 Flathead

0327 Somers Elem

Submit ID: 0327-24615651

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 561	N/A	47,483,471

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Janet Sexton

(Signature) (Date)

Chairperson, School Trustees: Chance Barrett

(Signature) (Date)

County Superintendent: Marcia Stolfus

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026
15 Flathead
0327 Somers Elem

Submit ID: 0327-24615651

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	4,259,454.37	0.00	10%	0.00%	401,568.85	2,622,913.37	1,234,972.15	26.00
10 Transportation	675,000.00	0.00	20%	0.00%	90,675.73	202,272.48	382,051.79	8.05
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	500,000.00		N/A		145,983.69	0.00	354,016.31	7.46
14 Retirement	691,077.85	0.00	20%	0.00%	305,349.29	385,728.56		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	49,570.20	0.00	N/A	0.00%	36,381.86	3,240.34	9,948.00	0.21
29 Flexibility	11,532.14	0.00	N/A	0.00%	11,532.14	0.00	0.00	0.00
61 Building Reserve	225,607.74	0.00	N/A	0.00%	119,713.81	38,683.68	67,210.25	1.42
Total of All Funds	6,412,242.30	0.00			1,111,205.37	3,252,838.43	2,048,198.50	43.14

50 Debt Service Tax Jurisdiction								
EL 2018	1,170,118.76	0.00	20-9-438	0.00%	9,159.36	0.00	1,160,959.40	24.45

Budget Report
FY 2026

15 Flathead

0327 Somers Elem

Submit ID: 0327-24615651

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	SOMERS K-6	429	*
M1	SOMERS 7-8	132	*

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,817,234.16
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	336,777.79
D.	At Risk Student	(I-D)	16,099.59
E.	Indian Education For All	(I-E)	14,232.57
F.	American Indian Achievement Gap	(I-F)	2,739.00
G.	Data For Achievement	(I-G)	13,626.69
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	91,125.20
I.	State Special Education Related-Services Payment To Coop	(I-I)	30,373.21
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	19,639.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	573
B.	BASE Budget Limit	(II-B)	3,564,421.78
C.	Maximum Budget Limit	(II-C)	4,444,422.98
D.	Over-BASE Levy As Submitted on Budget	(II-D)	483,933.53
E.	Adopted Budget	(II-E)	4,048,355.31

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,775,520.84
H.	Maximum Budget Limit	(II-H)	4,765,451.50
I.	Highest Budget Without a Vote	(II-I)	4,259,454.37
J.	Highest Budget	(II-J)	4,765,451.50
K.	Highest Voted Amount	(II-K)	505,997.13
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	4,259,454.37

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		0.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		401,568.85
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	401,568.85	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		401,568.85

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		4,259,454.37
1.	BASE Budget Limit	(V-A1)	3,775,520.84	
2.	Over-BASE Budget	(V-A2)	483,933.53	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,817,234.16
1.	Direct State Aid Paid By State	(V-B1)	1,817,234.16	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		336,777.79
D.	At Risk Student	(V-D)		16,099.59
E.	Indian Education For All	(V-E)		14,232.57
F.	American Indian Achievement Gap	(V-F)		2,739.00
G.	Data For Achievement	(V-G)		13,626.69
H.	Special Education Allowable Cost Payment	(V-H)		91,125.20
I.	Remaining Fund Balance Available	(V-I)		401,568.85
J.	Non-Levy Revenue and Funding Sources	(V-J)		20,585.78
1.	Actual Non-Levy Revenue	(V-J1)	20,585.78	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,061,531.21
1.	State - Guaranteed Tax Base Aid	(V-L1)	310,492.59	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	751,038.62	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,775,520.84

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		483,933.53
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		483,933.53

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		15.81
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		10.19
	1. District Property Tax Levy Mills	(V-U1)	10.19	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		26.00

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
15 Flathead

0327 Somers Elem

Submit ID: 0327-24615651

01 General Fund

Adopted Budget	0001	4,259,454.37

Budget Uses

Expenditure Budget	0002	4,259,454.37
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	401,568.85
Direct State Aid	3110	1,817,234.16
Quality Educator	3111	336,777.79
At Risk Student	3112	16,099.59
Indian Education For All	3113	14,232.57
American Indian Achievement Gap	3114	2,739.00
State Special Education Allowable Cost Payment to Districts	3115	91,125.20
Data For Achievement	3116	13,626.69
State - Guaranteed Tax Base Aid	3120	310,492.59

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	20,585.78
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	751,038.62		
Over-BASE Levy	1110(c)	483,933.53		
District Tax Levy			1110	1,234,972.15
Total Estimated Revenues to Fund Adopted Budget			0004	4,259,454.37
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	675,000.00

Budget Uses

Expenditure Budget	0002	675,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	183,884.07
Contingency	0006	18,388.41
Over-Schedule	0011	472,727.52
Fund Balance for Budget	TFS48	90,675.73
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	90,675.73

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	50,568.12
State - On-Schedule Transportation Reimbursement	3210	151,704.36
District Tax Levy	1110	382,051.79
District Mills	999	8.05
Total Estimated Revenues to Fund Adopted Budget	0004	675,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2026
15 Flathead

0327 Somers Elem

Submit ID: 0327-24615651

13 Tuition Fund

Adopted Budget	0001	500,000.00

Budget Uses

Expenditure Budget	0002	500,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	145,983.69
Unreserved Fund Balance Reappropriated	0970	145,983.69

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	354,016.31
District Mills	999	7.46
Total Estimated Revenues to Fund Adopted Budget	0004	500,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	691,077.85

Budget Uses

Expenditure Budget	0002	691,077.85
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	305,349.29
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	305,349.29

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	385,728.56
Total Estimated Revenues to Fund Adopted Budget	0004	691,077.85
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	49,570.20

Budget Uses

Expenditure Budget	0002	49,570.20
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	36,381.86
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	36,381.86
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	3,240.34
District Tax Levy	1110	9,948.00
District Mills	999	0.21
Total Estimated Revenues to Fund Adopted Budget	0004	49,570.20
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	11,532.14

Budget Uses

Expenditure Budget	0002	11,532.14
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	11,532.14
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	11,532.14

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	11,532.14
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
15 Flathead

0327 Somers Elem

Submit ID: 0327-24615651

50 Debt Service Fund
EL 2018

Taxable Value		47,483,471.00
Adopted Budget	0001	1,170,118.76

Budget Uses

Expenditure Budget	0002	1,170,118.76
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	9,159.36
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	9,159.36
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,160,959.40
Jurisdiction Mills	999	24.45
Total Estimated Revenues to Fund Adopted Budget	0004	1,170,118.76
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
Elementary Bond	01/13/2018	06/30/2038	15,800,000.00	10,915,000.00	705,000.00	464,768.76	350.00
Total Bond Requirements							1,170,118.76
Total Debt Service Requirements						0002	1,170,118.76

Budget Report
FY 2026
15 Flathead

0327 Somers Elem

Submit ID: 0327-24615651

61 Building Reserve Fund

Adopted Budget		0001	225,607.74

Budget Uses

Expenditure Budget		0002	225,607.74
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	119,713.81
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	119,713.81
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	38,683.68
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	67,210.25	
District Tax Levy		1110	67,210.25
District Mills		999	1.42
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.42
Total Estimated Revenues to Fund Adopted Budget		0004	225,607.74

Budget Report
FY 2026

38 Powder River

0709 South Stacey Elem

Submit ID: 0709-51004052

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	0	N/A	255,135

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: CeeCee Kolka

(Signature) (Date)

Chairperson, School Trustees: Jessica Mills

(Signature) (Date)

County Superintendent: Molly Lloyd

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

38 Powder River

0709 South Stacey Elem

Submit ID: 0709-51004052

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	0.00	0.00	10%	0.00%	0.00	2.91	0.00	0.00
10 Transportation	0.00	0.00	20%	0.00%	0.00	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	0.00	0.00	20%	0.00%	0.00	0.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	22,336.60	0.00	N/A	0.00%	22,336.60	0.00	0.00	0.00
28 Technology	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	22,336.60	0.00			22,336.60	2.91	0.00	0.00

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

38 Powder River

0709 South Stacey Elem

Submit ID: 0709-51004052

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 SOUTH STACEY K-8 0 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	0.00
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	0.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	0.00
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	0.00
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	0.00
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	0
B.	BASE Budget Limit	(II-B)	0.00
C.	Maximum Budget Limit	(II-C)	0.00
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	82,378.01

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	0.00
H.	Maximum Budget Limit	(II-H)	0.00
I.	Highest Budget Without a Vote	(II-I)	0.00
J.	Highest Budget	(II-J)	0.00
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	0.00

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		0.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		0.00

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		0.00
1.	BASE Budget Limit	(V-A1)	0.00	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		0.00
1.	Direct State Aid Paid By State	(V-B1)	0.00	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		0.00
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		0.00
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		0.00
H.	Special Education Allowable Cost Payment	(V-H)		0.00
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		2.91
1.	Actual Non-Levy Revenue	(V-J1)	2.91	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		0.00
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		0.00

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		2.91
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		2.91

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
	1. District Property Tax Levy Mills	(V-U1)	0.00	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		0.00

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	0.00
Quality Educator	3111	0.00
At Risk Student	3112	0.00
Indian Education For All	3113	0.00
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	0.00
Data For Achievement	3116	0.00
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	2.91
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00	
BASE Levy	1110(b)	0.00	
Over-BASE Levy	1110(c)	0.00	
District Tax Levy		1110	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00
Estimated Revenues Exceeding Adopted Budget		0004a	2.91

10 Transportation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	22,336.60

Budget Uses

Expenditure Budget	0002	22,336.60
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	22,336.60
Fund Balance for Budget	TFS48	22,336.60
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	22,336.60

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	22,336.60
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

38 Powder River

0709 South Stacey Elem

Submit ID: 0709-51004052

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No

Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00

District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2026

14 Fergus

Submit ID: 0288-33099375

0288 Spring Creek Colony Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	4	N/A	91,188

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Ann Econom

(Signature) (Date)

Chairperson, School Trustees: Kathy Walter

(Signature) (Date)

County Superintendent: Rhonda Long

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

14 Fergus

Submit ID: 0288-33099375

0288 Spring Creek Colony Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	86,266.32	9,955.00	10%	11.54%	0.00	84,026.68	2,239.64	24.51
10 Transportation	40.97	0.00	20%	0.00%	40.97	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	15,000.00	3,000.00	20%	20.00%	3,561.98	11,438.02		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,515.62	0.00	N/A	0.00%	1,441.58	74.04	0.00	0.00
29 Flexibility	5.29	0.00	N/A	0.00%	5.29	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	102,828.20	12,955.00			5,049.82	95,538.74	2,239.64	24.51

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

14 Fergus

Submit ID: 0288-33099375

0288 Spring Creek Colony Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 SPRING CREEK K-8 4

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	38,761.52
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	15,139.57
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	101.48
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	97.16
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,049.30
I.	State Special Education Related-Services Payment To Coop	(I-I)	218.12
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	1,160.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	4
B.	BASE Budget Limit	(II-B)	71,964.46
C.	Maximum Budget Limit	(II-C)	89,183.61
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	71,964.46

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	86,266.32
H.	Maximum Budget Limit	(II-H)	104,453.23
I.	Highest Budget Without a Vote	(II-I)	86,266.32
J.	Highest Budget	(II-J)	104,453.23
K.	Highest Voted Amount	(II-K)	18,186.91
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	86,266.32

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		9,955.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		9,955.00

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		86,266.32
	1. BASE Budget Limit	(V-A1)	86,266.32	
	2. Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		38,761.52
	1. Direct State Aid Paid By State	(V-B1)	38,761.52	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		15,139.57
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		101.48
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		97.16
H.	Special Education Allowable Cost Payment	(V-H)		1,049.30
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		446.05
	1. Actual Non-Levy Revenue	(V-J1)	446.05	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		30,671.24
	1. State - Guaranteed Tax Base Aid	(V-L1)	28,431.60	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	2,239.64	
M.	**Subtotal of BASE Budget Revenue	(V-M)		86,266.32

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		24.51
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
	1. District Property Tax Levy Mills	(V-U1)	0.00	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		24.51

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

14 Fergus

Submit ID: 0288-33099375

0288 Spring Creek Colony Elem

01 General Fund

Adopted Budget	0001	86,266.32

Budget Uses

Expenditure Budget	0002	86,266.32
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	38,761.52
Quality Educator	3111	15,139.57
At Risk Student	3112	0.00
Indian Education For All	3113	101.48
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	1,049.30
Data For Achievement	3116	97.16
State - Guaranteed Tax Base Aid	3120	28,431.60

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	446.05
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00	
BASE Levy	1110(b)	2,239.64	
Over-BASE Levy	1110(c)	0.00	
District Tax Levy		1110	2,239.64
Total Estimated Revenues to Fund Adopted Budget		0004	86,266.32
Estimated Revenues Exceeding Adopted Budget		0004a	0.00

10 Transportation Fund

Adopted Budget	0001	40.97

Budget Uses

Expenditure Budget	0002	40.97
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	40.97
Fund Balance for Budget	TFS48	40.97
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	40.97

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	40.97
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	15,000.00

Budget Uses

Expenditure Budget	0002	15,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,561.98
Operating Reserve	0961	3,000.00
Unreserved Fund Balance Reappropriated	0970	3,561.98

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	11,438.02
Total Estimated Revenues to Fund Adopted Budget	0004	15,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,515.62

Budget Uses

Expenditure Budget	0002	1,515.62
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,441.58
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,441.58
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	74.04
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,515.62
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	5.29

Budget Uses

Expenditure Budget	0002	5.29
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5.29
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5.29

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5.29
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

14 Fergus

Submit ID: 0288-33099375

0288 Spring Creek Colony Elem

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2026

02 Big Horn

0020 Spring Creek Elem

Submit ID: 0020-59898118

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 6	N/A	3,821,941

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Marge Hamilton

(Signature) (Date)

Chairperson, School Trustees: Glen Mereness

(Signature) (Date)

County Superintendent: John Small

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

02 Big Horn

0020 Spring Creek Elem

Submit ID: 0020-59898118

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	96,446.37	5,000.00	10%	5.18%	12,305.72	81,789.59	2,351.06	0.62
10 Transportation	15,750.00	3,000.00	20%	19.05%	4,110.26	8,250.00	3,389.74	0.89
11 Bus Depreciation Reserve	92,601.87	0.00	N/A	0.00%	92,601.87	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	15,000.00	1,330.08	20%	8.87%	0.00	15,000.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	2,365.25	0.00	N/A	0.00%	2,282.48	82.77	0.00	0.00
29 Flexibility	83,793.65	0.00	N/A	0.00%	83,793.65	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	305,957.14	9,330.08			195,093.98	105,122.36	5,740.80	1.51

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

02 Big Horn

0020 Spring Creek Elem

Submit ID: 0020-59898118

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 SPRING CREEK K-8 6 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	44,568.14
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	15,132.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	152.22
F.	American Indian Achievement Gap	(I-F)	249.00
G.	Data For Achievement	(I-G)	145.74
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	654.40
I.	State Special Education Related-Services Payment To Coop	(I-I)	218.12
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	8
B.	BASE Budget Limit	(II-B)	93,534.63
C.	Maximum Budget Limit	(II-C)	115,862.03
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	93,534.63

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	96,446.37
H.	Maximum Budget Limit	(II-H)	116,692.75
I.	Highest Budget Without a Vote	(II-I)	96,446.37
J.	Highest Budget	(II-J)	116,692.75
K.	Highest Voted Amount	(II-K)	20,246.38
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	96,446.37

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		5,000.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		12,305.72
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	12,305.72	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		17,305.72

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		96,446.37
1.	BASE Budget Limit	(V-A1)	96,446.37	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		44,568.14
1.	Direct State Aid Paid By State	(V-B1)	44,568.14	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		15,132.00
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		152.22
F.	American Indian Achievement Gap	(V-F)		249.00
G.	Data For Achievement	(V-G)		145.74
H.	Special Education Allowable Cost Payment	(V-H)		654.40
I.	Remaining Fund Balance Available	(V-I)		12,305.72
J.	Non-Levy Revenue and Funding Sources	(V-J)		20,888.09
1.	Actual Non-Levy Revenue	(V-J1)	1,227.85	
2.	Anticipated Non-Levy Revenue	(V-J2)	19,660.24	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		2,351.06
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	2,351.06	
M.	**Subtotal of BASE Budget Revenue	(V-M)		96,446.37

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.62
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
	1. District Property Tax Levy Mills	(V-U1)	0.00	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		0.62

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
02 Big Horn
0020 Spring Creek Elem

Submit ID: 0020-59898118

01 General Fund

Adopted Budget	0001	96,446.37

Budget Uses

Expenditure Budget	0002	96,446.37
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	12,305.72
Direct State Aid	3110	44,568.14
Quality Educator	3111	15,132.00
At Risk Student	3112	0.00
Indian Education For All	3113	152.22
American Indian Achievement Gap	3114	249.00
State Special Education Allowable Cost Payment to Districts	3115	654.40
Data For Achievement	3116	145.74
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,227.85
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	19,660.24
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00	
BASE Levy	1110(b)	2,351.06	
Over-BASE Levy	1110(c)	0.00	
District Tax Levy		1110	2,351.06
Total Estimated Revenues to Fund Adopted Budget		0004	96,446.37
Estimated Revenues Exceeding Adopted Budget		0004a	0.00

Budget Report
FY 2026
02 Big Horn
0020 Spring Creek Elem

Submit ID: 0020-59898118

10 Transportation Fund

Adopted Budget	0001	15,750.00

Budget Uses

Expenditure Budget	0002	15,750.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	7,500.00
Contingency	0006	750.00
Over-Schedule	0011	7,500.00
Fund Balance for Budget	TFS48	7,110.26
Operating Reserve	0961	3,000.00
Unreserved Fund Balance Reappropriated	0970	4,110.26

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	2,062.50
State - On-Schedule Transportation Reimbursement	3210	6,187.50
District Tax Levy	1110	3,389.74
District Mills	999	0.89
Total Estimated Revenues to Fund Adopted Budget	0004	15,750.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	92,601.87

Budget Uses

Expenditure Budget	0002	92,601.87
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	92,601.87
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	92,601.87
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	92,601.87

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Chevrolet Express	2019	61,800.00	74,160.00	12,360.00	0.00
Total					0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	15,000.00

Budget Uses

Expenditure Budget	0002	15,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,330.08
Operating Reserve	0961	1,330.08
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	15,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	15,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	2,365.25

Budget Uses

Expenditure Budget	0002	2,365.25
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,282.48
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,282.48
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	82.77
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,365.25
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	83,793.65

Budget Uses

Expenditure Budget	0002	83,793.65
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	83,793.65
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	83,793.65

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	83,793.65
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
02 Big Horn
0020 Spring Creek Elem

Submit ID: 0020-59898118

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2026

16 Gallatin

0357 Springhill Elem

Submit ID: 0357-72893025

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 18	N/A	1,495,648

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Cecelia Lasich

(Signature) (Date)

Chairperson, School Trustees: Charis Young

(Signature) (Date)

County Superintendent: John Nielson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

16 Gallatin

0357 Springhill Elem

Submit ID: 0357-72893025

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	186,438.36	17,187.10	10%	9.22%	0.00	132,574.84	53,863.52	36.01
10 Transportation	525.04	0.00	20%	0.00%	525.04	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	19,510.00	3,722.70	20%	19.08%	0.00	19,510.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	766.58	0.00	N/A	0.00%	620.74	145.84	0.00	0.00
29 Flexibility	72.26	0.00	N/A	0.00%	72.26	0.00	0.00	0.00
61 Building Reserve	77,168.33	0.00	N/A	0.00%	35,213.33	33,564.00	8,391.00	5.61
Total of All Funds	284,480.57	20,909.80			36,431.37	185,794.68	62,254.52	41.62

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

16 Gallatin

0357 Springhill Elem

Submit ID: 0357-72893025

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 SPRINGHILL K-8 18 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	79,400.34
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	22,698.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	425.94
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	437.22
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	2,781.20
I.	State Special Education Related-Services Payment To Coop	(I-I)	927.01
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	983.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	17
B.	BASE Budget Limit	(II-B)	145,169.67
C.	Maximum Budget Limit	(II-C)	180,433.62
D.	Over-BASE Levy As Submitted on Budget	(II-D)	16,509.20
E.	Adopted Budget	(II-E)	161,678.87

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	169,929.16
H.	Maximum Budget Limit	(II-H)	215,405.66
I.	Highest Budget Without a Vote	(II-I)	186,438.36
J.	Highest Budget	(II-J)	215,405.66
K.	Highest Voted Amount	(II-K)	28,967.30
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	186,438.36

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		17,187.10
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		17,187.10

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		186,438.36
1.	BASE Budget Limit	(V-A1)	169,929.16	
2.	Over-BASE Budget	(V-A2)	16,509.20	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		79,400.34
1.	Direct State Aid Paid By State	(V-B1)	79,400.34	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		22,698.00
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		425.94
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		437.22
H.	Special Education Allowable Cost Payment	(V-H)		2,781.20
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,286.63
1.	Actual Non-Levy Revenue	(V-J1)	2,286.63	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		61,899.83
1.	State - Guaranteed Tax Base Aid	(V-L1)	24,545.51	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	37,354.32	
M.	**Subtotal of BASE Budget Revenue	(V-M)		169,929.16

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		16,509.20
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		16,509.20

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		24.97
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		11.04
	1. District Property Tax Levy Mills	(V-U1)	11.04	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		36.01

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
16 Gallatin

0357 Springhill Elem

Submit ID: 0357-72893025

01 General Fund

Adopted Budget	0001	186,438.36

Budget Uses

Expenditure Budget	0002	186,438.36
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	79,400.34
Quality Educator	3111	22,698.00
At Risk Student	3112	0.00
Indian Education For All	3113	425.94
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	2,781.20
Data For Achievement	3116	437.22
State - Guaranteed Tax Base Aid	3120	24,545.51

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,286.63
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	37,354.32		
Over-BASE Levy	1110(c)	16,509.20		
District Tax Levy			1110	53,863.52
Total Estimated Revenues to Fund Adopted Budget			0004	186,438.36
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	525.04

Budget Uses

Expenditure Budget	0002	525.04
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	525.04
Fund Balance for Budget	TFS48	525.04
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	525.04

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	525.04
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	19,510.00

Budget Uses

Expenditure Budget	0002	19,510.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,722.70
Operating Reserve	0961	3,722.70
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	19,510.00
Total Estimated Revenues to Fund Adopted Budget	0004	19,510.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	766.58

Budget Uses

Expenditure Budget	0002	766.58
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	620.74
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	620.74
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	145.84
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	766.58
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	72.26

Budget Uses

Expenditure Budget	0002	72.26
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	72.26
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	72.26

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	72.26
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

16 Gallatin

0357 Springhill Elem

Submit ID: 0357-72893025

61 Building Reserve Fund

Adopted Budget		0001	77,168.33

Budget Uses

Expenditure Budget		0002	77,168.33
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	35,213.33
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	35,213.33
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	33,564.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	8,391.00	
District Tax Levy		1110	8,391.00
District Mills		999	5.61
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	5.61
Total Estimated Revenues to Fund Adopted Budget		0004	77,168.33

Budget Report
FY 2026

23 Judith Basin

0464 Stanford K-12 Schools

Submit ID: 0464-81640394

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 68	43	7,465,748

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Kersten Phillips

(Signature) (Date)

Chairperson, School Trustees: Billi Jo Taylor

(Signature) (Date)

County Superintendent: Melanie Schott

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

23 Judith Basin

0464 Stanford K-12 Schools

Submit ID: 0464-81640394

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,632,461.63	0.00	10%	0.00%	0.00	1,040,195.86	592,265.77	79.33
10 Transportation	215,000.00	22,491.15	20%	10.46%	0.00	61,730.27	153,269.73	20.53
11 Bus Depreciation Reserve	291,166.95	0.00	N/A	0.00%	190,087.94	0.00	101,079.01	13.54
13 Tuition	123,063.00		N/A		0.00	0.00	123,063.00	16.48
14 Retirement	249,115.00	0.00	20%	0.00%	0.00	249,115.00		
17 Adult Education	5,656.51	0.00	35%	0.00%	5,656.51	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	54,184.72	0.00	N/A	0.00%	0.00	1,112.17	53,072.55	7.11
29 Flexibility	10,698.51	0.00	N/A	0.00%	186.38	10,512.13	0.00	0.00
61 Building Reserve	208,540.88	0.00	N/A	0.00%	116,575.88	71,348.53	20,616.47	2.76
Total of All Funds	2,789,887.20	22,491.15			312,506.71	1,434,013.96	1,043,366.53	139.75

50 Debt Service **Tax Jurisdiction**								
GO Series 2023	647,925.00	0.00	20-9-438	0.00%	0.00	0.00	647,925.00	86.79

Budget Report
FY 2026

23 Judith Basin

Submit ID: 0464-81640394

0464 Stanford K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	STANFORD K-6	49 *
M1	STANFORD 7-8	19 *
H1	STANFORD HS 9-12	43

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	616,763.80
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	125,595.60
D.	At Risk Student	(I-D)	3,019.53
E.	Indian Education For All	(I-E)	388.97
F.	American Indian Achievement Gap	(I-F)	249.00
G.	Data For Achievement	(I-G)	2,696.19
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	41,251.47
I.	State Special Education Related-Services Payment To Coop	(I-I)	5,834.71
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	2,526.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	9,251.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	105
B.	BASE Budget Limit	(II-B)	1,165,672.33
C.	Maximum Budget Limit	(II-C)	1,454,715.16
D.	Over-BASE Levy As Submitted on Budget	(II-D)	358,987.82
E.	Adopted Budget	(II-E)	1,524,660.15

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,295,863.08
H.	Maximum Budget Limit	(II-H)	1,600,071.74
I.	Highest Budget Without a Vote	(II-I)	1,632,461.63
J.	Highest Budget	(II-J)	1,632,461.63
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,632,461.63

Budget Report
FY 2026

23 Judith Basin

Submit ID: 0464-81640394

0464 Stanford K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			0.00
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			0.00

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		**Elementary**	**High School**	**K-12**
A.	Special Education Allowable Costs	26,788.07	14,463.40	41,251.47
B.	Special Education RSBG to Coop	3,489.92	2,344.79	5,834.71
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	12,111.20	6,723.28	18,834.47

Proration of BASE Budget to Elementary and High School Programs:		**Elementary**	**High School**	**K-12**
E.	100% Of Basic Entitlement	182,198.00	364,401.00	546,599.00
F.	100% Of Per Student Entitlement	476,006.30	357,179.50	833,185.80
		658,204.30	721,580.50	1,379,784.80
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	232,346.12	254,717.92	487,064.03
H.	Special Education in BASE@40%	12,111.20	6,723.28	18,834.47
I.	Subsidized BASE Amount	244,457.32	261,441.20	505,898.50
J.	Subsidized BASE Ratio	48%	52%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,632,461.63
	1. BASE Budget Limit	(V-A1)	1,295,863.08	
	2. Over-BASE Budget	(V-A2)	336,598.55	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		616,763.80
	1. Direct State Aid Paid By State	(V-B1)	616,763.80	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		125,595.60
D.	At Risk Student	(V-D)		3,019.53
E.	Indian Education For All	(V-E)		388.97
F.	American Indian Achievement Gap	(V-F)		249.00
G.	Data For Achievement	(V-G)		2,696.19

H.	Special Education Allowable Cost Payment	(V-H)		41,251.47
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		43,592.07
	1. Actual Non-Levy Revenue	(V-J1)	754.16	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	42,837.91	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		462,306.45
	1. State - Guaranteed Tax Base Aid	(V-L1)	206,639.23	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	255,667.22	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,295,863.08

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		336,598.55
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		336,598.55

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		21.51
T.	BASE Mills - High School	(V-T)		12.73
U.	Over-BASE Mills	(V-U)		45.09
	1. District Property Tax Levy Mills	(V-U1)	45.09	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		79.33

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

23 Judith Basin

0464 Stanford K-12 Schools

Submit ID: 0464-81640394

01 General Fund

Adopted Budget	0001	1,632,461.63

Budget Uses

Expenditure Budget	0002	1,632,461.63
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	616,763.80
Quality Educator	3111	125,595.60
At Risk Student	3112	3,019.53
Indian Education For All	3113	388.97
American Indian Achievement Gap	3114	249.00
State Special Education Allowable Cost Payment to Districts	3115	41,251.47
Data For Achievement	3116	2,696.19
State - Guaranteed Tax Base Aid	3120	206,639.23

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	235.27
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	518.89
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	42,837.91
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	255,667.22		
Over-BASE Levy	1110(c)	336,598.55		
District Tax Levy			1110	592,265.77
Total Estimated Revenues to Fund Adopted Budget			0004	1,632,461.63
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	215,000.00

Budget Uses

Expenditure Budget	0002	215,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	56,118.42
Contingency	0006	5,611.84
Over-Schedule	0011	153,269.74
Fund Balance for Budget	TFS48	22,491.15
Operating Reserve	0961	22,491.15
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	15,432.56
State - On-Schedule Transportation Reimbursement	3210	46,297.71
District Tax Levy	1110	153,269.73
District Mills	999	20.53
Total Estimated Revenues to Fund Adopted Budget	0004	215,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

23 Judith Basin

0464 Stanford K-12 Schools

Submit ID: 0464-81640394

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	291,166.95

Budget Uses

Expenditure Budget	0002	291,166.95
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	190,087.94
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	190,087.94
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	101,079.01
District Mills	999	13.54
Total Estimated Revenues to Fund Adopted Budget	0004	291,166.95

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 Ford Expedition	2025	49,995.00	0.00	9,999.00	9,999.00
2021 Ford Expedition Max	2024	48,384.00	7,500.00	9,676.80	9,676.80
2021 Ford Expedition Max-Gray	2024	48,384.00	7,500.00	9,676.80	9,676.80
2021 FORD EXPEDITION	2022	67,365.00	25,098.70	13,473.00	13,473.00
2017 FORD EXPEDITION	2020	29,000.00	29,000.00	5,800.00	5,800.00
2019 FORD EXPEDITION MAX	2020	43,905.05	42,624.04	8,781.01	8,781.01
2018 Bluebird gas Vision Bus	2018	87,000.00	119,400.00	17,400.00	11,100.00
2018 BLUEBIRD BUS	2017	83,150.00	124,725.00	N/A	NA
2016 Bluebird	2015	86,900.00	102,520.00	17,380.00	17,380.00
2008 BlueBird	2011	72,634.00	104,897.40	14,526.80	4,053.60
2007 INTERNATIONAL	2007	70,599.00	105,898.50	N/A	NA
2007 CE200 INTERNATIONAL	2006	55,694.00	67,762.60	11,138.80	11,138.80
2005 Bluebird	2005	120,694.00	181,041.00	N/A	NA
1999 Blue Bird	1999	50,000.00	75,000.00	N/A	NA
RADIOS- FALLS COMM	1992	6,178.53	9,267.80	N/A	NA
Total					101,079.01

13 Tuition Fund

Adopted Budget	0001	123,063.00

Budget Uses

Expenditure Budget	0002	123,063.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	123,063.00
District Mills	999	16.48
Total Estimated Revenues to Fund Adopted Budget	0004	123,063.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	249,115.00

Budget Uses

Expenditure Budget	0002	249,115.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	249,115.00
Total Estimated Revenues to Fund Adopted Budget	0004	249,115.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

23 Judith Basin

0464 Stanford K-12 Schools

Submit ID: 0464-81640394

17 Adult Education Fund

Adopted Budget	0001	5,656.51

Budget Uses

Expenditure Budget	0002	5,656.51
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,656.51
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,656.51

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,656.51
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

23 Judith Basin

0464 Stanford K-12 Schools

Submit ID: 0464-81640394

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	54,184.72

Budget Uses

Expenditure Budget	0002	54,184.72
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,112.17
District Tax Levy	1110	53,072.55
District Mills	999	7.11
Total Estimated Revenues to Fund Adopted Budget	0004	54,184.72
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	10,698.51

Budget Uses

Expenditure Budget	0002	10,698.51
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	186.38
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	186.38

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	10,512.13
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	10,698.51
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

23 Judith Basin

0464 Stanford K-12 Schools

Submit ID: 0464-81640394

50 Debt Service Fund

GO Series 2023

Taxable Value		7,465,748.00
Adopted Budget	0001	647,925.00

Budget Uses

Expenditure Budget	0002	647,925.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	-83,686.08
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	647,925.00
Jurisdiction Mills	999	86.79
Total Estimated Revenues to Fund Adopted Budget	0004	647,925.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
Elementary Bond	08/24/2023	06/30/2048	4,500,000.00	4,200,000.00	105,000.00	218,712.50	250.00
High School Bond	08/24/2023	06/30/2048	4,500,000.00	4,200,000.00	105,000.00	218,712.50	250.00
Total Bond Requirements							647,925.00

Total Debt Service Requirements	0002	647,925.00

Budget Report
FY 2026

23 Judith Basin

0464 Stanford K-12 Schools

Submit ID: 0464-81640394

61 Building Reserve Fund

Adopted Budget		0001	208,540.88

Budget Uses

Expenditure Budget		0002	208,540.88
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	116,575.88
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	116,575.88
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	71,348.53
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	20,616.47	
District Tax Levy		1110	20,616.47
District Mills		999	2.76
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.76
Total Estimated Revenues to Fund Adopted Budget		0004	208,540.88

Budget Report
FY 2026

41 Ravalli

Submit ID: 0732-55408932

0732 Stevensville Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	704	N/A	22,816,186

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Glenda Kearney

(Signature) (Date)

Chairperson, School Trustees: Ben Meyer

(Signature) (Date)

County Superintendent: Regina Plettenberg

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

41 Ravalli

Submit ID: 0732-55408932

0732 Stevensville Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	5,044,621.88	466,692.25	10%	9.25%	0.00	4,186,153.64	858,468.24	37.61
10 Transportation	862,575.10	172,515.02	20%	20.00%	1,622.13	143,539.29	717,413.68	31.44
11 Bus Depreciation Reserve	488,237.95	0.00	N/A	0.00%	422,806.86	18,118.20	47,312.89	2.07
13 Tuition	343,240.01		N/A		21,505.25	0.00	321,734.76	14.10
14 Retirement	725,000.00	140,583.33	20%	19.39%	2.05	724,997.95		
17 Adult Education	62,000.00	21,700.00	35%	35.00%	13,590.39	2,212.21	46,197.40	2.02
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	178,501.10	0.00	N/A	0.00%	92,156.00	11,345.10	75,000.00	3.29
29 Flexibility	107,816.47	0.00	N/A	0.00%	97,582.02	10,234.45	0.00	0.00
61 Building Reserve	683,305.83	0.00	N/A	0.00%	564,875.83	67,120.00	51,310.00	2.25
Total of All Funds	8,495,298.34	801,490.60			1,214,140.53	5,163,720.84	2,117,436.97	92.78

50 Debt Service Tax Jurisdiction								
0732	625,294.31	0.00	20-9-438	0.00%	0.00	0.00	625,294.31	27.41

Budget Report
FY 2026

41 Ravalli

Submit ID: 0732-55408932

0732 Stevensville Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	STEVENSVILLE K-6	551
M1	STEVENSVILLE 7-8	153

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	2,250,341.04
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	374,668.32
D.	At Risk Student	(I-D)	24,426.75
E.	Indian Education For All	(I-E)	8,150.64
F.	American Indian Achievement Gap	(I-F)	6,723.00
G.	Data For Achievement	(I-G)	17,100.16
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	223,955.87
I.	State Special Education Related-Services Payment To Coop	(I-I)	38,389.12
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	47,702.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	682
B.	BASE Budget Limit	(II-B)	4,358,380.29
C.	Maximum Budget Limit	(II-C)	5,438,606.51
D.	Over-BASE Levy As Submitted on Budget	(II-D)	257,203.14
E.	Adopted Budget	(II-E)	4,615,583.43

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	4,787,418.74
H.	Maximum Budget Limit	(II-H)	6,051,082.95
I.	Highest Budget Without a Vote	(II-I)	5,044,621.88
J.	Highest Budget	(II-J)	6,051,082.95
K.	Highest Voted Amount	(II-K)	1,006,461.07
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	5,044,621.88

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		466,692.25
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		466,692.25

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		5,044,621.88
1.	BASE Budget Limit	(V-A1)	4,787,418.74	
2.	Over-BASE Budget	(V-A2)	257,203.14	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		2,250,341.04
1.	Direct State Aid Paid By State	(V-B1)	2,250,341.04	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		374,668.32
D.	At Risk Student	(V-D)		24,426.75
E.	Indian Education For All	(V-E)		8,150.64
F.	American Indian Achievement Gap	(V-F)		6,723.00
G.	Data For Achievement	(V-G)		17,100.16
H.	Special Education Allowable Cost Payment	(V-H)		223,955.87
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		22,183.77
1.	Actual Non-Levy Revenue	(V-J1)	22,183.77	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		2,133.41
L.	BASE Levy Requirements	(V-L)		1,857,735.78
1.	State - Guaranteed Tax Base Aid	(V-L1)	1,256,470.68	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	601,265.10	
M.	**Subtotal of BASE Budget Revenue	(V-M)		4,787,418.74

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		257,203.14
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		257,203.14

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		26.34
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		11.27
	1. District Property Tax Levy Mills	(V-U1)	11.27	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		37.61

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

41 Ravalli

Submit ID: 0732-55408932

0732 Stevensville Elem

01 General Fund

Adopted Budget	0001	5,044,621.88

Budget Uses

Expenditure Budget	0002	5,044,621.88
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	2,250,341.04
Quality Educator	3111	374,668.32
At Risk Student	3112	24,426.75
Indian Education For All	3113	8,150.64
American Indian Achievement Gap	3114	6,723.00
State Special Education Allowable Cost Payment to Districts	3115	223,955.87
Data For Achievement	3116	17,100.16
State - Guaranteed Tax Base Aid	3120	1,256,470.68

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	21,632.02
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	551.75
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	2,133.41
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	601,265.10		
Over-BASE Levy	1110(c)	257,203.14		
District Tax Levy			1110	858,468.24
Total Estimated Revenues to Fund Adopted Budget			0004	5,044,621.88
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	862,575.10

Budget Uses

Expenditure Budget	0002	862,575.10
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	125,758.58
Contingency	0006	12,575.86
Over-Schedule	0011	724,240.66
Fund Balance for Budget	TFS48	174,137.15
Operating Reserve	0961	172,515.02
Unreserved Fund Balance Reappropriated	0970	1,622.13

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	5,204.85
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	34,583.61
State - On-Schedule Transportation Reimbursement	3210	103,750.83
District Tax Levy	1110	717,413.68
District Mills	999	31.44
Total Estimated Revenues to Fund Adopted Budget	0004	862,575.10
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

41 Ravalli

Submit ID: 0732-55408932

0732 Stevensville Elem

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	488,237.95

Budget Uses

Expenditure Budget	0002	488,237.95
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	422,806.86
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	422,806.86
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	18,118.20
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	47,312.89
District Mills	999	2.07
Total Estimated Revenues to Fund Adopted Budget	0004	488,237.95

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 CE300 77 Passenger	2019	51,565.89	49,565.90	10,313.18	10,313.18
2019 RE150 19TV 48 PASSENGER	2019	112,983.00	90,385.80	22,596.60	22,596.60
2019 RE300 84 Passenger	2018	72,015.53	72,730.28	14,403.11	14,403.11
2010 Yellow Bus 10TV RC300 48 pass	2011	98,550.94	147,826.41	N/A	NA
2012 RE300	2011	68,553.16	102,829.74	N/A	NA
2009 CE300 71 pass	2009	42,718.22	64,077.33	N/A	NA
2008 CE300 71 pass	2008	37,525.40	56,288.10	N/A	NA
2007 FE300 83 pass	2007	45,264.83	67,897.25	N/A	NA
Total					47,312.89

13 Tuition Fund

Adopted Budget	0001	343,240.01

Budget Uses

Expenditure Budget	0002	343,240.01
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	21,505.25
Unreserved Fund Balance Reappropriated	0970	21,505.25

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	321,734.76
District Mills	999	14.10
Total Estimated Revenues to Fund Adopted Budget	0004	343,240.01
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

41 Ravalli

0732 Stevensville Elem

Submit ID: 0732-55408932

14 Retirement Fund

Adopted Budget	0001	725,000.00

Budget Uses

Expenditure Budget	0002	725,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	140,585.38
Operating Reserve	0961	140,583.33
Unreserved Fund Balance Reappropriated	0970	2.05

Estimated Funding Sources

Interest Earnings	1510	7,411.99
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	717,585.96
Total Estimated Revenues to Fund Adopted Budget	0004	725,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

41 Ravalli

Submit ID: 0732-55408932

0732 Stevensville Elem

17 Adult Education Fund

Adopted Budget	0001	62,000.00

Budget Uses

Expenditure Budget	0002	62,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	35,290.39
Operating Reserve	0961	21,700.00
Unreserved Fund Balance Reappropriated	0970	13,590.39

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	2,212.21
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	46,197.40
District Mills	999	2.02
Total Estimated Revenues to Fund Adopted Budget	0004	62,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	178,501.10

Budget Uses

Expenditure Budget	0002	178,501.10
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	92,156.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	92,156.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	7,236.30
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	4,108.80
District Tax Levy	1110	75,000.00
District Mills	999	3.29
Total Estimated Revenues to Fund Adopted Budget	0004	178,501.10
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

41 Ravalli

Submit ID: 0732-55408932

0732 Stevensville Elem

29 Flexibility Fund

Adopted Budget	0001	107,816.47

Budget Uses

Expenditure Budget	0002	107,816.47
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	97,582.02
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	97,582.02

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	10,234.45
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	107,816.47
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

41 Ravalli

Submit ID: 0732-55408932

0732 Stevensville Elem

50 Debt Service Fund

0732

Taxable Value		22,816,186.00
Adopted Budget	0001	625,294.31

Budget Uses

Expenditure Budget	0002	625,294.31
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	8,414,165.38
Fund Balance In Sinking Fund	0960	8,429,738.50
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	625,294.31
Jurisdiction Mills	999	27.41
Total Estimated Revenues to Fund Adopted Budget	0004	625,294.31
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
Elementary Bond	06/15/2011	06/15/2026	8,880,000.00	1,470,183.88	166,794.31	0.00	500.00
Elementary Bond	08/07/2019	06/30/2039	6,369,000.00	4,575,000.00	275,000.00	182,500.00	500.00
Total Bond Requirements							625,294.31
Total Debt Service Requirements						0002	625,294.31

Budget Report
FY 2026

41 Ravalli

Submit ID: 0732-55408932

0732 Stevensville Elem

61 Building Reserve Fund

Adopted Budget		0001	683,305.83

Budget Uses

Expenditure Budget		0002	683,305.83
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	564,875.83
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	564,875.83
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	67,120.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	51,310.00	
District Tax Levy		1110	51,310.00
District Mills		999	2.25
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.25
Total Estimated Revenues to Fund Adopted Budget		0004	683,305.83

Budget Report
FY 2026

41 Ravalli

0733 Stevensville H S

Submit ID: 0733-57666791

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	361	30,425,668

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Glenda Kearney

(Signature) (Date)

Chairperson, School Trustees: Ben Meyer

(Signature) (Date)

County Superintendent: Regina Plettenberg

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

41 Ravalli

0733 Stevensville H S

Submit ID: 0733-57666791

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,247,976.36	316,759.83	10%	9.75%	0.00	2,606,376.27	641,600.09	21.07
10 Transportation	534,015.37	106,803.07	20%	20.00%	61,515.86	85,838.67	386,660.84	12.71
11 Bus Depreciation Reserve	460,649.75	0.00	N/A	0.00%	416,568.26	15,340.62	28,740.87	0.94
13 Tuition	175,219.34		N/A		7,392.64	0.00	167,826.70	5.52
14 Retirement	500,000.00	100,000.00	20%	20.00%	127,760.52	372,239.48		
17 Adult Education	83,288.50	29,150.98	35%	35.00%	60,418.79	1,677.62	21,192.09	0.70
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	288,064.04	0.00	N/A	0.00%	202,909.16	10,154.88	75,000.00	2.47
29 Flexibility	60,408.05	0.00	N/A	0.00%	22,855.30	37,552.75	0.00	0.00
61 Building Reserve	449,971.84	0.00	N/A	0.00%	367,421.84	48,703.83	33,846.17	1.11
Total of All Funds	5,799,593.25	552,713.88			1,266,842.37	3,177,884.12	1,354,866.76	44.52

50 Debt Service **Tax Jurisdiction**								
0733-79	1,043,300.00	0.00	20-9-438	0.00%	50,655.60	0.00	992,644.40	32.63

Budget Report
FY 2026

41 Ravalli

0733 Stevensville H S

Submit ID: 0733-57666791

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 STEVENSVILLE HS 9-12 361 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,490,453.56
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	215,479.68
D.	At Risk Student	(I-D)	12,264.41
E.	Indian Education For All	(I-E)	1,706.71
F.	American Indian Achievement Gap	(I-F)	1,743.00
G.	Data For Achievement	(I-G)	8,768.69
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	81,296.23
I.	State Special Education Related-Services Payment To Coop	(I-I)	19,521.74
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	56,198.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	370
B.	BASE Budget Limit	(II-B)	2,949,824.78
C.	Maximum Budget Limit	(II-C)	3,684,119.15
D.	Over-BASE Levy As Submitted on Budget	(II-D)	218,912.05
E.	Adopted Budget	(II-E)	3,168,736.83

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,029,064.31
H.	Maximum Budget Limit	(II-H)	3,819,156.98
I.	Highest Budget Without a Vote	(II-I)	3,247,976.36
J.	Highest Budget	(II-J)	3,819,156.98
K.	Highest Voted Amount	(II-K)	571,180.62
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,247,976.36

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		316,759.83
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		316,759.83

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,247,976.36
1.	BASE Budget Limit	(V-A1)	3,029,064.31	
2.	Over-BASE Budget	(V-A2)	218,912.05	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,490,453.56
1.	Direct State Aid Paid By State	(V-B1)	1,490,453.56	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		215,479.68
D.	At Risk Student	(V-D)		12,264.41
E.	Indian Education For All	(V-E)		1,706.71
F.	American Indian Achievement Gap	(V-F)		1,743.00
G.	Data For Achievement	(V-G)		8,768.69
H.	Special Education Allowable Cost Payment	(V-H)		81,296.23
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		12,755.96
1.	Actual Non-Levy Revenue	(V-J1)	12,755.96	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		1,879.79
L.	BASE Levy Requirements	(V-L)		1,202,716.28
1.	State - Guaranteed Tax Base Aid	(V-L1)	780,028.24	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	422,688.04	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,029,064.31

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		218,912.05
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		218,912.05

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		13.88
U.	Over-BASE Mills	(V-U)		7.19
	1. District Property Tax Levy Mills	(V-U1)	7.19	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		21.07

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

41 Ravalli

0733 Stevensville H S

Submit ID: 0733-57666791

01 General Fund

Adopted Budget	0001	3,247,976.36

Budget Uses

Expenditure Budget	0002	3,247,976.36
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,490,453.56
Quality Educator	3111	215,479.68
At Risk Student	3112	12,264.41
Indian Education For All	3113	1,706.71
American Indian Achievement Gap	3114	1,743.00
State Special Education Allowable Cost Payment to Districts	3115	81,296.23
Data For Achievement	3116	8,768.69
State - Guaranteed Tax Base Aid	3120	780,028.24

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	12,755.96
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	1,879.79
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	422,688.04		
Over-BASE Levy	1110(c)	218,912.05		
District Tax Levy			1110	641,600.09
Total Estimated Revenues to Fund Adopted Budget			0004	3,247,976.36
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	534,015.37

Budget Uses

Expenditure Budget	0002	534,015.37
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	72,736.42
Contingency	0006	7,273.64
Over-Schedule	0011	454,005.31
Fund Balance for Budget	TFS48	168,318.93
Operating Reserve	0961	106,803.07
Unreserved Fund Balance Reappropriated	0970	61,515.86

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	5,828.60
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	20,002.51
State - On-Schedule Transportation Reimbursement	3210	60,007.56
District Tax Levy	1110	386,660.84
District Mills	999	12.71
Total Estimated Revenues to Fund Adopted Budget	0004	534,015.37
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

41 Ravalli

0733 Stevensville H S

Submit ID: 0733-57666791

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	460,649.75

Budget Uses

Expenditure Budget	0002	460,649.75
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	416,568.26
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	416,568.26
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	15,340.62
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	28,740.87
District Mills	999	0.94
Total Estimated Revenues to Fund Adopted Budget	0004	460,649.75

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 CE300 77 PASSENGER	2019	34,377.12	34,080.10	6,875.42	6,875.42
2019 RE150 19TV 48 PASSENGER	2019	75,322.00	75,322.00	15,064.40	15,064.40
2019 RE300 84 Passenger	2018	48,010.36	65,214.49	9,602.07	6,801.05
2014 RE300 44 Passenger	2015	58,297.28	87,445.92	N/A	NA
2013 RE300	2013	36,680.86	55,021.29	N/A	NA
2012 RE300	2011	49,641.96	74,462.94	N/A	NA
2009 CE300 71 pass	2009	34,951.27	52,426.91	N/A	NA
2008 CE300 71 pass	2008	30,702.60	46,053.90	N/A	NA
FE 300 83 PASSENGER	2007	37,034.85	55,552.28	N/A	NA
1990 Blbd All Am 88	1990	62,800.00	94,200.00	N/A	NA
Total					28,740.87

Budget Report
FY 2026

41 Ravalli

0733 Stevensville H S

Submit ID: 0733-57666791

13 Tuition Fund

Adopted Budget	0001	175,219.34

Budget Uses

Expenditure Budget	0002	175,219.34
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,392.64
Unreserved Fund Balance Reappropriated	0970	7,392.64

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	167,826.70
District Mills	999	5.52
Total Estimated Revenues to Fund Adopted Budget	0004	175,219.34
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	500,000.00

Budget Uses

Expenditure Budget	0002	500,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	227,760.52
Operating Reserve	0961	100,000.00
Unreserved Fund Balance Reappropriated	0970	127,760.52

Estimated Funding Sources

Interest Earnings	1510	8,277.23
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	363,962.25
Total Estimated Revenues to Fund Adopted Budget	0004	500,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	83,288.50

Budget Uses

Expenditure Budget	0002	83,288.50
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	89,569.77
Operating Reserve	0961	29,150.98
Unreserved Fund Balance Reappropriated	0970	60,418.79

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	1,677.62
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	21,192.09
District Mills	999	0.70
Total Estimated Revenues to Fund Adopted Budget	0004	83,288.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

41 Ravalli

0733 Stevensville H S

Submit ID: 0733-57666791

28 Technology Fund

Adopted Budget	0001	288,064.04

Budget Uses

Expenditure Budget	0002	288,064.04
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	202,909.16
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	202,909.16
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	7,555.19
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,599.69
District Tax Levy	1110	75,000.00
District Mills	999	2.47
Total Estimated Revenues to Fund Adopted Budget	0004	288,064.04
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

41 Ravalli

0733 Stevensville H S

Submit ID: 0733-57666791

29 Flexibility Fund

Adopted Budget	0001	60,408.05

Budget Uses

Expenditure Budget	0002	60,408.05
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	22,855.30
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	22,855.30

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	37,552.75
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	60,408.05
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

41 Ravalli

0733 Stevensville H S

Submit ID: 0733-57666791

50 Debt Service Fund

0733-79

Taxable Value		30,425,668.00
Adopted Budget	0001	1,043,300.00

Budget Uses

Expenditure Budget	0002	1,043,300.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	50,655.60
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	50,655.60
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	992,644.40
Jurisdiction Mills	999	32.63
Total Estimated Revenues to Fund Adopted Budget	0004	1,043,300.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
High School Bond	08/07/2019	06/30/2039	14,169,000.00	10,415,000.00	590,000.00	452,800.00	500.00
Total Bond Requirements							1,043,300.00
Total Debt Service Requirements						0002	1,043,300.00

Budget Report
FY 2026

41 Ravalli

0733 Stevensville H S

Submit ID: 0733-57666791

61 Building Reserve Fund

Adopted Budget		0001	449,971.84

Budget Uses

Expenditure Budget		0002	449,971.84
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	367,421.84
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	367,421.84
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	48,703.83
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	33,846.17	
District Tax Levy		1110	33,846.17
District Mills		999	1.11
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.11
Total Estimated Revenues to Fund Adopted Budget		0004	449,971.84

Budget Report
FY 2026

24 Lake

Submit ID: 0481-28550563

0481 St Ignatius K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	347	*	134	4,865,821

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Adam Hawkaluk

(Signature) (Date)

Chairperson, School Trustees: Jeff Evans

(Signature) (Date)

County Superintendent: Carolyn Hall

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

24 Lake

Submit ID: 0481-28550563

0481 St Ignatius K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	4,006,241.94	319,475.48	10%	7.97%	0.00	3,831,932.85	174,309.09	35.85
10 Transportation	630,000.00	126,000.00	20%	20.00%	44,049.69	216,124.16	369,826.15	76.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	117,278.02		N/A		11,929.87	0.00	105,348.15	21.65
14 Retirement	717,000.00	143,400.00	20%	20.00%	13,878.75	703,121.25		
17 Adult Education	20,552.62	7,193.42	35%	35.00%	13,359.20	0.00	7,193.42	1.48
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	3,626.61	0.00	N/A	0.00%	188.26	3,438.35	0.00	0.00
29 Flexibility	36,693.27	41,839.79	N/A	114.03%	0.00	36,693.27	0.00	0.00
61 Building Reserve	190,807.68	0.00	N/A	0.00%	54,457.68	99,850.00	36,500.00	7.50
Total of All Funds	5,722,200.14	637,908.69			137,863.45	4,891,159.88	693,176.81	142.48

50 Debt Service **Tax Jurisdiction**								
EL Series 2019 25%	103,850.00	85,034.31	20-9-438	81.88%	0.00	0.00	103,850.00	21.34
HS Series 2019 75%	311,550.00	255,102.92	20-9-438	81.88%	0.00	0.00	311,550.00	64.03

Budget Report
FY 2026

24 Lake

Submit ID: 0481-28550563

0481 St Ignatius K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	ST IGNATIUS K-6	255
M1	ST IGNATIUS 7-8	92
H1	ST IGNATIUS HS 9-12	134 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,819,153.89
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	368,464.20
D.	At Risk Student	(I-D)	48,485.30
E.	Indian Education For All	(I-E)	12,202.97
F.	American Indian Achievement Gap	(I-F)	65,487.00
G.	Data For Achievement	(I-G)	11,683.49
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	167,079.24
I.	State Special Education Related-Services Payment To Coop	(I-I)	25,629.10
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	33,573.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	35,487.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	490
B.	BASE Budget Limit	(II-B)	3,749,834.04
C.	Maximum Budget Limit	(II-C)	4,650,238.93
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	3,749,834.04

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	4,006,241.94
H.	Maximum Budget Limit	(II-H)	5,018,234.00
I.	Highest Budget Without a Vote	(II-I)	4,006,241.94
J.	Highest Budget	(II-J)	5,018,234.00
K.	Highest Voted Amount	(II-K)	1,011,992.06
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	4,006,241.94

Budget Report
FY 2026

24 Lake

Submit ID: 0481-28550563

0481 St Ignatius K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		319,475.48
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		319,475.48

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		**Elementary**	**High School**	**K-12**
A.	Special Education Allowable Costs	120,530.31	46,548.93	167,079.24
B.	Special Education RSBG to Coop	18,921.91	6,707.19	25,629.10
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	55,780.89	21,302.45	77,083.34
Proration of BASE Budget to Elementary and High School Programs:		**Elementary**	**High School**	**K-12**
E.	100% Of Basic Entitlement	182,198.00	364,401.00	546,599.00
F.	100% Of Per Student Entitlement	2,413,074.00	1,110,022.50	3,523,096.50
		2,595,272.00	1,474,423.50	4,069,695.50
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	916,131.02	520,471.50	1,436,602.51
H.	Special Education in BASE@40%	55,780.89	21,302.45	77,083.34
I.	Subsidized BASE Amount	971,911.91	541,773.95	1,513,685.85
J.	Subsidized BASE Ratio	64%	36%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		4,006,241.94
1.	BASE Budget Limit	(V-A1)	4,006,241.94	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,819,153.89
1.	Direct State Aid Paid By State	(V-B1)	1,819,153.89	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		368,464.20
D.	At Risk Student	(V-D)		48,485.30
E.	Indian Education For All	(V-E)		12,202.97
F.	American Indian Achievement Gap	(V-F)		65,487.00
G.	Data For Achievement	(V-G)		11,683.49

H.	Special Education Allowable Cost Payment	(V-H)		167,079.24
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		21,446.97
	1. Actual Non-Levy Revenue	(V-J1)	8,595.79	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	12,851.18	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,492,238.88
	1. State - Guaranteed Tax Base Aid	(V-L1)	1,317,929.79	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	174,309.09	
M.	**Subtotal of BASE Budget Revenue	(V-M)		4,006,241.94

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.37
T.	BASE Mills - High School	(V-T)		12.48
U.	Over-BASE Mills	(V-U)		0.00
	1. District Property Tax Levy Mills	(V-U1)	0.00	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		35.85

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

24 Lake

Submit ID: 0481-28550563

0481 St Ignatius K-12 Schools

01 General Fund

Adopted Budget	0001	4,006,241.94

Budget Uses

Expenditure Budget	0002	4,006,241.94
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,819,153.89
Quality Educator	3111	368,464.20
At Risk Student	3112	48,485.30
Indian Education For All	3113	12,202.97
American Indian Achievement Gap	3114	65,487.00
State Special Education Allowable Cost Payment to Districts	3115	167,079.24
Data For Achievement	3116	11,683.49
State - Guaranteed Tax Base Aid	3120	1,317,929.79

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	8,595.79
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	12,851.18
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	174,309.09		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	174,309.09
Total Estimated Revenues to Fund Adopted Budget			0004	4,006,241.94
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	630,000.00

Budget Uses

Expenditure Budget	0002	630,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	206,124.14
Contingency	0006	10,000.00
Over-Schedule	0011	413,875.86
Fund Balance for Budget	TFS48	170,049.69
Operating Reserve	0961	126,000.00
Unreserved Fund Balance Reappropriated	0970	44,049.69

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	54,031.04
State - On-Schedule Transportation Reimbursement	3210	162,093.12
District Tax Levy	1110	369,826.15
District Mills	999	76.00
Total Estimated Revenues to Fund Adopted Budget	0004	630,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	117,278.02

Budget Uses

Expenditure Budget	0002	117,278.02
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	11,929.87
Unreserved Fund Balance Reappropriated	0970	11,929.87

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	105,348.15
District Mills	999	21.65
Total Estimated Revenues to Fund Adopted Budget	0004	117,278.02
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

24 Lake

Submit ID: 0481-28550563

0481 St Ignatius K-12 Schools

14 Retirement Fund

Adopted Budget	0001	717,000.00

Budget Uses

Expenditure Budget	0002	717,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	157,278.75
Operating Reserve	0961	143,400.00
Unreserved Fund Balance Reappropriated	0970	13,878.75

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	703,121.25
Total Estimated Revenues to Fund Adopted Budget	0004	717,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

24 Lake

Submit ID: 0481-28550563

0481 St Ignatius K-12 Schools

17 Adult Education Fund

Adopted Budget	0001	20,552.62

Budget Uses

Expenditure Budget	0002	20,552.62
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	20,552.62
Operating Reserve	0961	7,193.42
Unreserved Fund Balance Reappropriated	0970	13,359.20

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	7,193.42
District Mills	999	1.48
Total Estimated Revenues to Fund Adopted Budget	0004	20,552.62
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	3,626.61

Budget Uses

Expenditure Budget	0002	3,626.61
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	188.26
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	188.26
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	3,438.35
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,626.61
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

24 Lake

Submit ID: 0481-28550563

0481 St Ignatius K-12 Schools

29 Flexibility Fund

Adopted Budget	0001	36,693.27

Budget Uses

Expenditure Budget	0002	36,693.27
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	41,839.79
Operating Reserve	0961	41,839.79
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	36,693.27
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	36,693.27
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

24 Lake

Submit ID: 0481-28550563

0481 St Ignatius K-12 Schools

50 Debt Service Fund

EL Series 2019 25%

Taxable Value		4,865,821.00
Adopted Budget	0001	103,850.00

Budget Uses

Expenditure Budget	0002	103,850.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	85,034.31
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	85,034.31
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	103,850.00
Jurisdiction Mills	999	21.34
Total Estimated Revenues to Fund Adopted Budget	0004	103,850.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
Elementary Bond	03/28/2019	06/30/2039	1,421,250.00	1,036,250.00	62,500.00	41,350.00	0.00
Total Bond Requirements							103,850.00
Total Debt Service Requirements						0002	103,850.00

Budget Report
FY 2026

24 Lake

Submit ID: 0481-28550563

0481 St Ignatius K-12 Schools

HS Series 2019 75%

Taxable Value		4,865,821.00
Adopted Budget	0001	311,550.00

Budget Uses

Expenditure Budget	0002	311,550.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	255,102.92
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	255,102.92
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	311,550.00
Jurisdiction Mills	999	64.03
Total Estimated Revenues to Fund Adopted Budget	0004	311,550.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
High School Bond	03/28/2019	06/30/2039	4,263,750.00	3,108,750.00	187,500.00	124,050.00	0.00

Total Bond Requirements		311,550.00
Total Debt Service Requirements	0002	311,550.00

Budget Report
FY 2026

24 Lake

Submit ID: 0481-28550563

0481 St Ignatius K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	190,807.68

Budget Uses

Expenditure Budget		0002	190,807.68
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	54,457.68
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	54,457.68
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	99,850.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	36,500.00	
District Tax Levy		1110	36,500.00
District Mills		999	7.50
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	7.50
Total Estimated Revenues to Fund Adopted Budget		0004	190,807.68

Budget Report
FY 2026

31 Mineral

Submit ID: 0582-37108423

0582 St Regis K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	137	*	60	5,287,349

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Tina Hill

(Signature) (Date)

Chairperson, School Trustees: Russ Cleveland

(Signature) (Date)

County Superintendent: Merry Mueller

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

31 Mineral

Submit ID: 0582-37108423

0582 St Regis K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,209,570.60	283,312.38	10%	12.82%	0.00	1,669,224.95	540,345.65	102.21
10 Transportation	350,000.00	70,000.00	20%	20.00%	54,234.47	74,607.63	221,157.90	41.83
11 Bus Depreciation Reserve	440,591.57	0.00	N/A	0.00%	287,809.37	14,000.00	138,782.20	26.25
13 Tuition	108,237.55		N/A		4,826.49	120.00	103,291.06	19.54
14 Retirement	295,000.00	59,000.00	20%	20.00%	43,793.44	251,206.56		
17 Adult Education	30,000.00	0.00	35%	0.00%	9,547.01	100.00	20,352.99	3.85
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,593.96	0.00	N/A	0.00%	0.60	1,593.36	0.00	0.00
29 Flexibility	91,421.14	0.00	N/A	0.00%	78,448.73	12,972.41	0.00	0.00
61 Building Reserve	313,070.31	0.00	N/A	0.00%	210,070.31	82,400.00	20,600.00	3.90
Total of All Funds	3,839,485.13	412,312.38			688,730.42	2,106,224.91	1,044,529.80	197.58

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

31 Mineral

Submit ID: 0582-37108423

0582 St Regis K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	ST REGIS K-6	103
M1	ST REGIS 7-8	34
H1	ST REGIS HS 9-12	60 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	891,885.19
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	153,060.18
D.	At Risk Student	(I-D)	18,528.29
E.	Indian Education For All	(I-E)	4,997.89
F.	American Indian Achievement Gap	(I-F)	1,743.00
G.	Data For Achievement	(I-G)	4,785.13
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	52,132.22
I.	State Special Education Related-Services Payment To Coop	(I-I)	10,524.29
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	10,795.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	18,045.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	200
B.	BASE Budget Limit	(II-B)	1,714,499.43
C.	Maximum Budget Limit	(II-C)	2,130,914.86
D.	Over-BASE Levy As Submitted on Budget	(II-D)	353,046.16
E.	Adopted Budget	(II-E)	2,067,545.59

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,856,524.44
H.	Maximum Budget Limit	(II-H)	2,304,408.66
I.	Highest Budget Without a Vote	(II-I)	2,209,570.60
J.	Highest Budget	(II-J)	2,304,408.66
K.	Highest Voted Amount	(II-K)	94,838.06
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,209,570.60

Budget Report
FY 2026

31 Mineral

Submit ID: 0582-37108423

0582 St Regis K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		220,957.06
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		62,355.32
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	62,355.32	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		283,312.38

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		**Elementary**	**High School**	**K-12**
A.	Special Education Allowable Costs	36,432.48	15,699.74	52,132.22
B.	Special Education RSBG to Coop	7,470.61	3,053.68	10,524.29
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	17,561.24	7,501.37	25,062.60
Proration of BASE Budget to Elementary and High School Programs:		**Elementary**	**High School**	**K-12**
E.	100% Of Basic Entitlement	182,198.00	364,401.00	546,599.00
F.	100% Of Per Student Entitlement	950,534.90	498,135.00	1,448,669.90
		1,132,732.90	862,536.00	1,995,268.90
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	399,854.71	304,475.21	704,329.92
H.	Special Education in BASE@40%	17,561.24	7,501.37	25,062.60
I.	Subsidized BASE Amount	417,415.95	311,976.58	729,392.52
J.	Subsidized BASE Ratio	57%	43%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,209,570.60
1.	BASE Budget Limit	(V-A1)	1,856,524.44	
2.	Over-BASE Budget	(V-A2)	353,046.16	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		891,885.19
1.	Direct State Aid Paid By State	(V-B1)	891,885.19	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		153,060.18
D.	At Risk Student	(V-D)		18,528.29
E.	Indian Education For All	(V-E)		4,997.89
F.	American Indian Achievement Gap	(V-F)		1,743.00
G.	Data For Achievement	(V-G)		4,785.13

H.	Special Education Allowable Cost Payment	(V-H)		52,132.22
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		29,921.95
	1. Actual Non-Levy Revenue	(V-J1)	13,304.81	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	16,617.14	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		699,470.59
	1. State - Guaranteed Tax Base Aid	(V-L1)	512,171.10	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	187,299.49	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,856,524.44

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		353,046.16
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		353,046.16

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.59
T.	BASE Mills - High School	(V-T)		11.85
U.	Over-BASE Mills	(V-U)		66.77
	1. District Property Tax Levy Mills	(V-U1)	66.77	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		102.21

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
31 Mineral

Submit ID: 0582-37108423

0582 St Regis K-12 Schools

01 General Fund

Adopted Budget	0001	2,209,570.60

Budget Uses

Expenditure Budget	0002	2,209,570.60
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	891,885.19
Quality Educator	3111	153,060.18
At Risk Student	3112	18,528.29
Indian Education For All	3113	4,997.89
American Indian Achievement Gap	3114	1,743.00
State Special Education Allowable Cost Payment to Districts	3115	52,132.22
Data For Achievement	3116	4,785.13
State - Guaranteed Tax Base Aid	3120	512,171.10

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	13,088.07
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	216.74
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	16,617.14
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	187,299.49		
Over-BASE Levy	1110(c)	353,046.16		
District Tax Levy			1110	540,345.65
Total Estimated Revenues to Fund Adopted Budget			0004	2,209,570.60
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	350,000.00

Budget Uses

Expenditure Budget	0002	350,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	66,461.47
Contingency	0006	6,646.15
Over-Schedule	0011	276,892.38
Fund Balance for Budget	TFS48	124,234.47
Operating Reserve	0961	70,000.00
Unreserved Fund Balance Reappropriated	0970	54,234.47

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	1,500.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	18,276.90
State - On-Schedule Transportation Reimbursement	3210	54,830.73
District Tax Levy	1110	221,157.90
District Mills	999	41.83
Total Estimated Revenues to Fund Adopted Budget	0004	350,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

31 Mineral

Submit ID: 0582-37108423

0582 St Regis K-12 Schools

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	440,591.57

Budget Uses

Expenditure Budget	0002	440,591.57
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	287,809.37
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	287,809.37
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	14,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	138,782.20
District Mills	999	26.25
Total Estimated Revenues to Fund Adopted Budget	0004	440,591.57

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2025 Thomas Travel Bus #5	2025	246,018.00	0.00	49,203.60	49,203.60
2026 Thomas 83 passenger #2	2025	205,247.00	0.00	41,049.40	41,049.40
2021 THOMAS 71 PASSENGER BUS	2022	109,396.00	65,637.60	21,879.20	21,879.20
2018 Thomas 81 passenger	2018	130,000.00	166,000.00	26,000.00	26,000.00
2017 Bluebird 50 passenger	2016	106,500.00	159,100.00	21,300.00	650.00
2015 - 16 passenger Thomas Minotaur	2015	61,633.00	92,449.50	N/A	NA
2015 - 59 passenger Thomas	2015	104,812.00	157,218.00	N/A	NA
Total					138,782.20

13 Tuition Fund

Adopted Budget	0001	108,237.55

Budget Uses

Expenditure Budget	0002	108,237.55
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,826.49
Unreserved Fund Balance Reappropriated	0970	4,826.49

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	120.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	103,291.06
District Mills	999	19.54
Total Estimated Revenues to Fund Adopted Budget	0004	108,237.55
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

31 Mineral

Submit ID: 0582-37108423

0582 St Regis K-12 Schools

14 Retirement Fund

Adopted Budget	0001	295,000.00

Budget Uses

Expenditure Budget	0002	295,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	102,793.44
Operating Reserve	0961	59,000.00
Unreserved Fund Balance Reappropriated	0970	43,793.44

Estimated Funding Sources

Interest Earnings	1510	1,000.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	250,206.56
Total Estimated Revenues to Fund Adopted Budget	0004	295,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	30,000.00

Budget Uses

Expenditure Budget	0002	30,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,547.01
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	9,547.01

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	100.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	20,352.99
District Mills	999	3.85
Total Estimated Revenues to Fund Adopted Budget	0004	30,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,593.96

Budget Uses

Expenditure Budget	0002	1,593.96
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.60
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.60
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,593.36
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,593.96
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

31 Mineral

Submit ID: 0582-37108423

0582 St Regis K-12 Schools

29 Flexibility Fund

Adopted Budget	0001	91,421.14

Budget Uses

Expenditure Budget	0002	91,421.14
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	78,448.73
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	78,448.73

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	500.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	12,472.41
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	91,421.14
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

31 Mineral

Submit ID: 0582-37108423

0582 St Regis K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	313,070.31

Budget Uses

Expenditure Budget		0002	313,070.31
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	210,070.31
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	210,070.31
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	82,400.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	20,600.00	
District Tax Levy		1110	20,600.00
District Mills		999	3.90
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.90
Total Estimated Revenues to Fund Adopted Budget		0004	313,070.31

Budget Report
FY 2026

51 Toole

Submit ID: 0903-17475912

0903 Sunburst K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB				Taxable Valuation
	EL		HS		
District:	*	98	*	44	10,186,731

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Dan Nau

(Signature) (Date)

Chairperson, School Trustees: Marcia Manthey

(Signature) (Date)

County Superintendent: Boyd Jackson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

51 Toole

Submit ID: 0903-17475912

0903 Sunburst K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,040,694.40	88,329.40	10%	4.33%	0.00	1,130,493.31	910,201.09	89.34
10 Transportation	260,000.00	52,000.00	20%	20.00%	7,140.26	153,616.76	99,242.98	9.74
11 Bus Depreciation Reserve	402,299.82	0.00	N/A	0.00%	255,478.13	0.00	146,821.69	14.41
13 Tuition	80,000.00		N/A		23,557.61	0.00	56,442.39	5.54
14 Retirement	375,000.00	75,000.00	20%	20.00%	16,162.44	358,837.56		
17 Adult Education	7,500.00	2,625.00	35%	35.00%	5,581.88	0.00	1,918.12	0.19
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	64,170.62	0.00	N/A	0.00%	12,883.89	1,286.73	50,000.00	4.91
29 Flexibility	879,073.55	0.00	N/A	0.00%	689,073.55	190,000.00	0.00	0.00
61 Building Reserve	292,944.42	0.00	N/A	0.00%	104,443.65	73,916.28	114,584.49	11.25
Total of All Funds	4,401,682.81	217,954.40			1,114,321.41	1,908,150.64	1,379,210.76	135.38

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

51 Toole

Submit ID: 0903-17475912

0903 Sunburst K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	SUNBURST K-6	74 *
M1	SUNBURST 7-8	24 *
H1	SUNBURST HS 9-12	44 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	711,493.38
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	162,858.15
D.	At Risk Student	(I-D)	4,637.45
E.	Indian Education For All	(I-E)	3,602.54
F.	American Indian Achievement Gap	(I-F)	747.00
G.	Data For Achievement	(I-G)	3,449.18
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	34,140.87
I.	State Special Education Related-Services Payment To Coop	(I-I)	6,979.84
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	4,085.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	9,764.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	162
B.	BASE Budget Limit	(II-B)	1,481,033.35
C.	Maximum Budget Limit	(II-C)	1,832,168.40
D.	Over-BASE Levy As Submitted on Budget	(II-D)	469,383.74
E.	Adopted Budget	(II-E)	1,950,417.09

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,499,249.71
H.	Maximum Budget Limit	(II-H)	1,831,983.53
I.	Highest Budget Without a Vote	(II-I)	2,040,694.40
J.	Highest Budget	(II-J)	2,049,463.96
K.	Highest Voted Amount	(II-K)	8,769.56
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,040,694.40

Budget Report
FY 2026

51 Toole

Submit ID: 0903-17475912

0903 Sunburst K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		88,329.40
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		88,329.40

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		**Elementary**	**High School**	**K-12**
A.	Special Education Allowable Costs	23,450.54	10,690.33	34,140.87
B.	Special Education RSBG to Coop	4,744.11	2,235.73	6,979.84
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	11,277.86	5,170.42	16,448.28

Proration of BASE Budget to Elementary and High School Programs:		**Elementary**	**High School**	**K-12**
E.	100% Of Basic Entitlement	182,198.00	364,401.00	546,599.00
F.	100% Of Per Student Entitlement	679,633.80	365,475.00	1,045,108.80
		861,831.80	729,876.00	1,591,707.80
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	304,226.63	257,646.23	561,872.85
H.	Special Education in BASE@40%	11,277.86	5,170.42	16,448.28
I.	Subsidized BASE Amount	315,504.49	262,816.65	578,321.13
J.	Subsidized BASE Ratio	55%	45%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,040,694.40
1.	BASE Budget Limit	(V-A1)	1,499,249.71	
2.	Over-BASE Budget	(V-A2)	541,444.69	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		711,493.38
1.	Direct State Aid Paid By State	(V-B1)	711,493.38	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		162,858.15
D.	At Risk Student	(V-D)		4,637.45
E.	Indian Education For All	(V-E)		3,602.54
F.	American Indian Achievement Gap	(V-F)		747.00
G.	Data For Achievement	(V-G)		3,449.18

H.	Special Education Allowable Cost Payment	(V-H)		34,140.87
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,283.01
	1. Actual Non-Levy Revenue	(V-J1)	3,283.01	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		575,038.13
	1. State - Guaranteed Tax Base Aid	(V-L1)	206,281.73	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	368,756.40	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,499,249.71

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		541,444.69
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		541,444.69

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		22.60
T.	BASE Mills - High School	(V-T)		13.59
U.	Over-BASE Mills	(V-U)		53.15
	1. District Property Tax Levy Mills	(V-U1)	53.15	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		89.34

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

51 Toole

Submit ID: 0903-17475912

0903 Sunburst K-12 Schools

01 General Fund

Adopted Budget	0001	2,040,694.40

Budget Uses

Expenditure Budget	0002	2,040,694.40
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	711,493.38
Quality Educator	3111	162,858.15
At Risk Student	3112	4,637.45
Indian Education For All	3113	3,602.54
American Indian Achievement Gap	3114	747.00
State Special Education Allowable Cost Payment to Districts	3115	34,140.87
Data For Achievement	3116	3,449.18
State - Guaranteed Tax Base Aid	3120	206,281.73

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,283.01
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	368,756.40		
Over-BASE Levy	1110(c)	541,444.69		
District Tax Levy			1110	910,201.09
Total Estimated Revenues to Fund Adopted Budget			0004	2,040,694.40
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	260,000.00

Budget Uses

Expenditure Budget	0002	260,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	139,651.60
Contingency	0006	13,965.16
Over-Schedule	0011	106,383.24
Fund Balance for Budget	TFS48	59,140.26
Operating Reserve	0961	52,000.00
Unreserved Fund Balance Reappropriated	0970	7,140.26

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	38,404.19
State - On-Schedule Transportation Reimbursement	3210	115,212.57
District Tax Levy	1110	99,242.98
District Mills	999	9.74
Total Estimated Revenues to Fund Adopted Budget	0004	260,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

51 Toole

Submit ID: 0903-17475912

0903 Sunburst K-12 Schools

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	402,299.82

Budget Uses

Expenditure Budget	0002	402,299.82
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	255,478.13
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	255,478.13
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	146,821.69
District Mills	999	14.41
Total Estimated Revenues to Fund Adopted Budget	0004	402,299.82

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2024 Bluebird 72 Passenger Flat Nose	2025	162,000.00	0.00	32,400.00	0.00
2023 Toyota Sienna (Red)	2024	42,356.25	8,313.81	8,471.25	8,471.25
2024 Thomas 60 #1058	2023	113,314.00	33,000.00	22,662.80	22,662.80
2020-Toyota Sienna - Class 3 Bus	2021	36,306.77	23,900.00	7,261.35	7,261.35
2022 Thomas 60 #2947	2021	87,000.00	50,900.00	17,400.00	17,400.00
Thomas Bus 141YN	2020	197,979.00	159,809.29	39,595.80	39,595.80
2020 Thomas 71 #8301	2019	100,138.00	103,082.80	20,027.60	20,027.60
Bus Security Camera System	2019	9,331.94	10,831.94	1,866.39	1,866.39
2017 BLUEBIRD #5118	2018	92,900.00	104,740.00	18,580.00	18,580.00
2012 BLUEBIRD ACTIVITY #4333	2011	141,785.00	201,721.00	28,357.00	10,956.50
Total					146,821.69

13 Tuition Fund

Adopted Budget	0001	80,000.00

Budget Uses

Expenditure Budget	0002	80,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	23,557.61
Unreserved Fund Balance Reappropriated	0970	23,557.61

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	56,442.39
District Mills	999	5.54
Total Estimated Revenues to Fund Adopted Budget	0004	80,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	375,000.00

Budget Uses

Expenditure Budget	0002	375,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	91,162.44
Operating Reserve	0961	75,000.00
Unreserved Fund Balance Reappropriated	0970	16,162.44

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	358,837.56
Total Estimated Revenues to Fund Adopted Budget	0004	375,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	7,500.00

Budget Uses

Expenditure Budget	0002	7,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,206.88
Operating Reserve	0961	2,625.00
Unreserved Fund Balance Reappropriated	0970	5,581.88

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,918.12
District Mills	999	0.19
Total Estimated Revenues to Fund Adopted Budget	0004	7,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	64,170.62

Budget Uses

Expenditure Budget	0002	64,170.62
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	12,883.89
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	12,883.89
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,286.73
District Tax Levy	1110	50,000.00
District Mills	999	4.91
Total Estimated Revenues to Fund Adopted Budget	0004	64,170.62
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

51 Toole

Submit ID: 0903-17475912

0903 Sunburst K-12 Schools

29 Flexibility Fund

Adopted Budget	0001	879,073.55

Budget Uses

Expenditure Budget	0002	879,073.55
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	689,073.55
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	689,073.55

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	190,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	879,073.55
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

51 Toole

Submit ID: 0903-17475912

0903 Sunburst K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	292,944.42

Budget Uses

Expenditure Budget		0002	292,944.42
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	104,443.65
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	104,443.65
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	73,916.28
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	90,000.00	
Building Reserve Permissive Levy	1110(b)	24,584.49	
District Tax Levy		1110	114,584.49
District Mills		999	11.25
Building Reserve Voted Mills		0134	8.84
Building Reserve Permissive Mills		0135	2.41
Total Estimated Revenues to Fund Adopted Budget		0004	292,944.42

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/04/2021	200,000.00	5	612	160,000.00	40,000.00	40,000.00
05/03/2022	250,000.00	5	612	150,000.00	50,000.00	50,000.00
Total						90,000.00

Budget Report
FY 2026

07 Cascade

Submit ID: 1225-96370284

1225 Sun River Valley Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 175	N/A	3,844,501

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Belinda Klick

(Signature) (Date)

Chairperson, School Trustees: Kennard Steinke

(Signature) (Date)

County Superintendent: Diane Heikkila

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

07 Cascade

Submit ID: 1225-96370284

1225 Sun River Valley Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,657,027.18	117,665.47	10%	7.10%	0.00	1,307,531.30	349,495.88	90.92
10 Transportation	330,000.00	14,267.96	20%	4.32%	0.00	74,860.20	255,139.80	66.36
11 Bus Depreciation Reserve	16,404.43	0.00	N/A	0.00%	6,682.83	0.00	9,721.60	2.53
13 Tuition	215,000.00		N/A		0.00	0.00	215,000.00	55.92
14 Retirement	250,000.00	50,000.00	20%	20.00%	8,439.99	241,560.01		
17 Adult Education	8,000.00	0.00	35%	0.00%	6,503.02	0.00	1,496.98	0.39
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	3,296.69	0.00	N/A	0.00%	2,094.10	1,202.59	0.00	0.00
29 Flexibility	38,647.37	0.00	N/A	0.00%	38,647.37	0.00	0.00	0.00
61 Building Reserve	63,266.49	0.00	N/A	0.00%	2,221.49	22,645.00	38,400.00	9.99
Total of All Funds	2,581,642.16	181,933.43			64,588.80	1,647,799.10	869,254.26	226.11

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

07 Cascade

Submit ID: 1225-96370284

1225 Sun River Valley Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	SUN RIVER K-6	137 *
M1	SUN RIVER 7-8	38 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	619,533.64
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	143,754.00
D.	At Risk Student	(I-D)	12,519.48
E.	Indian Education For All	(I-E)	861.73
F.	American Indian Achievement Gap	(I-F)	3,237.00
G.	Data For Achievement	(I-G)	4,250.75
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	88,892.28
I.	State Special Education Related-Services Payment To Coop	(I-I)	8,397.62
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	17,733.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	183
B.	BASE Budget Limit	(II-B)	1,350,327.65
C.	Maximum Budget Limit	(II-C)	1,691,602.00
D.	Over-BASE Levy As Submitted on Budget	(II-D)	255,810.94
E.	Adopted Budget	(II-E)	1,606,138.59

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,401,216.24
H.	Maximum Budget Limit	(II-H)	1,718,457.59
I.	Highest Budget Without a Vote	(II-I)	1,657,027.18
J.	Highest Budget	(II-J)	1,718,457.59
K.	Highest Voted Amount	(II-K)	61,430.41
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,657,027.18

Budget Report
FY 2026
07 Cascade

Submit ID: 1225-96370284

1225 Sun River Valley Elem

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		117,665.47
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		117,665.47

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,657,027.18
	1. BASE Budget Limit	(V-A1)	1,401,216.24	
	2. Over-BASE Budget	(V-A2)	255,810.94	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		619,533.64
	1. Direct State Aid Paid By State	(V-B1)	619,533.64	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		143,754.00
D.	At Risk Student	(V-D)		12,519.48
E.	Indian Education For All	(V-E)		861.73
F.	American Indian Achievement Gap	(V-F)		3,237.00
G.	Data For Achievement	(V-G)		4,250.75
H.	Special Education Allowable Cost Payment	(V-H)		88,892.28
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,151.88
	1. Actual Non-Levy Revenue	(V-J1)	2,151.88	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		526,015.48
	1. State - Guaranteed Tax Base Aid	(V-L1)	432,330.54	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	93,684.94	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,401,216.24

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		255,810.94
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		255,810.94

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		24.38
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		66.54
	1. District Property Tax Levy Mills	(V-U1)	66.54	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		90.92

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

07 Cascade

Submit ID: 1225-96370284

1225 Sun River Valley Elem

01 General Fund

Adopted Budget	0001	1,657,027.18

Budget Uses

Expenditure Budget	0002	1,657,027.18
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	619,533.64
Quality Educator	3111	143,754.00
At Risk Student	3112	12,519.48
Indian Education For All	3113	861.73
American Indian Achievement Gap	3114	3,237.00
State Special Education Allowable Cost Payment to Districts	3115	88,892.28
Data For Achievement	3116	4,250.75
State - Guaranteed Tax Base Aid	3120	432,330.54

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,151.88
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	93,684.94		
Over-BASE Levy	1110(c)	255,810.94		
District Tax Levy			1110	349,495.88
Total Estimated Revenues to Fund Adopted Budget			0004	1,657,027.18
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	330,000.00

Budget Uses

Expenditure Budget	0002	330,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	68,054.74
Contingency	0006	6,805.47
Over-Schedule	0011	255,139.79
Fund Balance for Budget	TFS48	14,267.96
Operating Reserve	0961	14,267.96
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	18,715.05
State - On-Schedule Transportation Reimbursement	3210	56,145.15
District Tax Levy	1110	255,139.80
District Mills	999	66.36
Total Estimated Revenues to Fund Adopted Budget	0004	330,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

07 Cascade

Submit ID: 1225-96370284

1225 Sun River Valley Elem

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	16,404.43

Budget Uses

Expenditure Budget	0002	9,721.60
Add To Fund Balance	0003	6,682.83
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	6,682.83
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,682.83
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	9,721.60
District Mills	999	2.53
Total Estimated Revenues to Fund Adopted Budget	0004	16,404.43

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2020 Thomas Bus D Transit Style	2020	48,608.00	48,608.00	9,721.60	9,721.60
2018 thomas CHA	2017	52,301.00	78,451.50	N/A	NA
IC Navistar	2014	58,541.28	87,811.92	N/A	NA
Collins 30 passenger Chevrolet Bus	2013	17,066.00	25,599.00	N/A	NA
bus radios, base station, portable radios	2012	995.24	1,492.86	N/A	NA
International bus D Transit Style	2011	29,111.73	43,667.60	N/A	NA
2011 Thomas #10	2010	54,918.00	82,377.00	N/A	NA
2010 Thomas 282470	2009	50,976.50	76,464.75	N/A	NA
2009 Thomas Bus #7551	2008	45,000.00	67,500.00	N/A	NA
2008 THOMS INTL #06-3 6370	2007	44,040.50	66,060.75	N/A	NA
2006 THOMAS #-05-1	2006	44,300.00	67,950.00	N/A	0.00
2003 BlueBird	2003	33,796.66	50,694.99	N/A	NA
Total					9,721.60

13 Tuition Fund

Adopted Budget	0001	215,000.00

Budget Uses

Expenditure Budget	0002	215,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	215,000.00
District Mills	999	55.92
Total Estimated Revenues to Fund Adopted Budget	0004	215,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	250,000.00

Budget Uses

Expenditure Budget	0002	250,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	58,439.99
Operating Reserve	0961	50,000.00
Unreserved Fund Balance Reappropriated	0970	8,439.99

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	241,560.01
Total Estimated Revenues to Fund Adopted Budget	0004	250,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	8,000.00

Budget Uses

Expenditure Budget	0002	1,496.98
Add To Fund Balance	0003	6,503.02
Fund Balance for Budget	TFS48	6,503.02
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,503.02

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,496.98
District Mills	999	0.39
Total Estimated Revenues to Fund Adopted Budget	0004	8,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	3,296.69

Budget Uses

Expenditure Budget	0002	1,202.59
Add To Fund Balance	0003	2,094.10
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,094.10
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,094.10
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,202.59
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,296.69
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

07 Cascade

Submit ID: 1225-96370284

1225 Sun River Valley Elem

29 Flexibility Fund

Adopted Budget	0001	38,647.37

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	38,647.37
Fund Balance for Budget	TFS48	38,647.37
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	38,647.37

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	38,647.37
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
07 Cascade
1225 Sun River Valley Elem

Submit ID: 1225-96370284

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

07 Cascade

Submit ID: 1225-96370284

1225 Sun River Valley Elem

61 Building Reserve Fund

Adopted Budget		0001	63,266.49

Budget Uses

Expenditure Budget		0002	63,266.49
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	2,221.49
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	2,221.49
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	22,645.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	38,400.00	
District Tax Levy		1110	38,400.00
District Mills		999	9.99
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	9.99
Total Estimated Revenues to Fund Adopted Budget		0004	63,266.49

Budget Report
FY 2026

32 Missoula

0594 Sunset Elem

Submit ID: 0594-70906866

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 12	N/A	1,687,196

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jessica Bird

(Signature) (Date)

Chairperson, School Trustees: Laura Nygard

(Signature) (Date)

County Superintendent: Erin Lipkind

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

32 Missoula

0594 Sunset Elem

Submit ID: 0594-70906866

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	166,973.04	9,373.25	10%	5.61%	0.00	99,056.70	67,916.34	40.26
10 Transportation	45,225.00	9,045.00	20%	20.00%	5,102.35	34,406.48	5,716.17	3.39
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	18,900.00		N/A		1,564.28	0.00	17,335.72	10.27
14 Retirement	22,860.00	4,572.00	20%	20.00%	9,428.89	13,431.11		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	410.21	0.00	N/A	0.00%	291.55	118.66	0.00	0.00
29 Flexibility	1.38	0.00	N/A	0.00%	1.38	0.00	0.00	0.00
61 Building Reserve	128,176.57	0.00	N/A	0.00%	86,681.57	33,196.00	8,299.00	4.92
Total of All Funds	382,546.20	22,990.25			103,070.02	180,208.95	99,267.23	58.84

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

32 Missoula

0594 Sunset Elem

Submit ID: 0594-70906866

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 SUNSET K-8 12 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	61,985.85
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	22,932.55
D.	At Risk Student	(I-D)	1,039.60
E.	Indian Education For All	(I-E)	304.44
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	291.48
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,799.60
I.	State Special Education Related-Services Payment To Coop	(I-I)	599.83
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	371.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	13
B.	BASE Budget Limit	(II-B)	128,625.19
C.	Maximum Budget Limit	(II-C)	157,702.30
D.	Over-BASE Levy As Submitted on Budget	(II-D)	28,708.96
E.	Adopted Budget	(II-E)	157,334.15

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	138,264.08
H.	Maximum Budget Limit	(II-H)	169,924.54
I.	Highest Budget Without a Vote	(II-I)	166,973.04
J.	Highest Budget	(II-J)	169,924.54
K.	Highest Voted Amount	(II-K)	2,951.50
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	166,973.04

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		9,373.25
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		9,373.25

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		166,973.04
1.	BASE Budget Limit	(V-A1)	138,264.08	
2.	Over-BASE Budget	(V-A2)	28,708.96	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		61,985.85
1.	Direct State Aid Paid By State	(V-B1)	61,985.85	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		22,932.55
D.	At Risk Student	(V-D)		1,039.60
E.	Indian Education For All	(V-E)		304.44
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		291.48
H.	Special Education Allowable Cost Payment	(V-H)		1,799.60
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,706.43
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	1,706.43	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		48,204.13
1.	State - Guaranteed Tax Base Aid	(V-L1)	8,996.75	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	39,207.38	
M.	**Subtotal of BASE Budget Revenue	(V-M)		138,264.08

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		28,708.96
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		28,708.96

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.24
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		17.02
	1. District Property Tax Levy Mills	(V-U1)	17.02	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		40.26

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

32 Missoula

0594 Sunset Elem

Submit ID: 0594-70906866

01 General Fund

Adopted Budget	0001	166,973.04

Budget Uses

Expenditure Budget	0002	166,973.04
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	61,985.85
Quality Educator	3111	22,932.55
At Risk Student	3112	1,039.60
Indian Education For All	3113	304.44
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	1,799.60
Data For Achievement	3116	291.48
State - Guaranteed Tax Base Aid	3120	8,996.75

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	1,706.43
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	39,207.38		
Over-BASE Levy	1110(c)	28,708.96		
District Tax Levy			1110	67,916.34
Total Estimated Revenues to Fund Adopted Budget			0004	166,973.04
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	45,225.00

Budget Uses

Expenditure Budget	0002	45,225.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	31,278.62
Contingency	0006	3,127.86
Over-Schedule	0011	10,818.52
Fund Balance for Budget	TFS48	14,147.35
Operating Reserve	0961	9,045.00
Unreserved Fund Balance Reappropriated	0970	5,102.35

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	8,601.62
State - On-Schedule Transportation Reimbursement	3210	25,804.86
District Tax Levy	1110	5,716.17
District Mills	999	3.39
Total Estimated Revenues to Fund Adopted Budget	0004	45,225.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	18,900.00

Budget Uses

Expenditure Budget	0002	18,900.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,564.28
Unreserved Fund Balance Reappropriated	0970	1,564.28

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	17,335.72
District Mills	999	10.27
Total Estimated Revenues to Fund Adopted Budget	0004	18,900.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	22,860.00

Budget Uses

Expenditure Budget	0002	22,860.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	14,000.89
Operating Reserve	0961	4,572.00
Unreserved Fund Balance Reappropriated	0970	9,428.89

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	13,431.11
Total Estimated Revenues to Fund Adopted Budget	0004	22,860.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	410.21

Budget Uses

Expenditure Budget	0002	410.21
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	291.55
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	291.55
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	118.66
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	410.21
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	1.38

Budget Uses

Expenditure Budget	0002	1.38
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1.38
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1.38

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1.38
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

32 Missoula

0594 Sunset Elem

Submit ID: 0594-70906866

61 Building Reserve Fund

Adopted Budget		0001	128,176.57

Budget Uses

Expenditure Budget		0002	128,176.57
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	86,681.57
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	86,681.57
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	33,196.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	8,299.00	
District Tax Levy		1110	8,299.00
District Mills		999	4.92
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	4.92
Total Estimated Revenues to Fund Adopted Budget		0004	128,176.57

Budget Report
FY 2026

31 Mineral

Submit ID: 0579-93795034

0579 Superior K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	228	*	108	6,034,007

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Autumn Schultz

(Signature) (Date)

Chairperson, School Trustees: Jaime Talbot

(Signature) (Date)

County Superintendent: Merry Mueller

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

31 Mineral

Submit ID: 0579-93795034

0579 Superior K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,358,133.99	287,913.60	10%	8.57%	0.00	2,582,015.88	776,118.11	128.62
10 Transportation	350,000.00	70,000.00	20%	20.00%	1,533.90	56,661.91	291,804.19	48.36
11 Bus Depreciation Reserve	206,246.35	0.00	N/A	0.00%	126,246.35	0.00	80,000.00	13.26
13 Tuition	95,000.00		N/A		4,080.04	0.00	90,919.96	15.07
14 Retirement	550,000.00	110,000.00	20%	20.00%	44,606.18	505,393.82		
17 Adult Education	45,000.00	0.00	35%	0.00%	11,275.13	0.00	33,724.87	5.59
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	82,879.98	0.00	N/A	0.00%	20,466.38	2,413.60	60,000.00	9.94
29 Flexibility	56,904.19	0.00	N/A	0.00%	28,260.67	28,643.52	0.00	0.00
61 Building Reserve	208,048.65	0.00	N/A	0.00%	108,048.65	80,000.00	20,000.00	3.31
Total of All Funds	4,952,213.16	467,913.60			344,517.30	3,255,128.73	1,352,567.13	224.15

50 Debt Service								
Tax Jurisdiction								
Series 2018	234,437.52	0.00	20-9-438	0.00%	74,143.98	0.00	160,293.54	26.57

Budget Report
FY 2026

31 Mineral

Submit ID: 0579-93795034

0579 Superior K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	SUPERIOR K-6	184
M1	SUPERIOR 7-8	44
H1	SUPERIOR HS 9-12	108 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,340,695.06
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	277,588.97
D.	At Risk Student	(I-D)	33,242.06
E.	Indian Education For All	(I-E)	8,524.32
F.	American Indian Achievement Gap	(I-F)	3,486.00
G.	Data For Achievement	(I-G)	8,161.44
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	53,333.60
I.	State Special Education Related-Services Payment To Coop	(I-I)	17,776.78
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	19,226.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	27,319.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	341
B.	BASE Budget Limit	(II-B)	2,630,231.42
C.	Maximum Budget Limit	(II-C)	3,247,031.18
D.	Over-BASE Levy As Submitted on Budget	(II-D)	545,899.20
E.	Adopted Budget	(II-E)	3,176,130.62

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,812,234.79
H.	Maximum Budget Limit	(II-H)	3,471,692.92
I.	Highest Budget Without a Vote	(II-I)	3,358,133.99
J.	Highest Budget	(II-J)	3,471,692.92
K.	Highest Voted Amount	(II-K)	113,558.93
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,358,133.99

Budget Report
FY 2026

31 Mineral

Submit ID: 0579-93795034

0579 Superior K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			287,913.60
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			287,913.60

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		**Elementary**	**High School**	**K-12**
A.	Special Education Allowable Costs	37,300.80	16,032.80	53,333.60
B.	Special Education RSBG to Coop	12,432.84	5,343.94	17,776.78
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	19,893.46	8,550.70	28,444.15

Proration of BASE Budget to Elementary and High School Programs:		**Elementary**	**High School**	**K-12**
E.	100% Of Basic Entitlement	182,198.00	364,401.00	546,599.00
F.	100% Of Per Student Entitlement	1,557,371.80	895,347.00	2,452,718.80
		1,739,569.80	1,259,748.00	2,999,317.80
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	614,068.14	444,691.04	1,058,759.18
H.	Special Education in BASE@40%	19,893.46	8,550.70	28,444.15
I.	Subsidized BASE Amount	633,961.60	453,241.74	1,087,203.33
J.	Subsidized BASE Ratio	58%	42%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,358,133.99
	1. BASE Budget Limit	(V-A1)	2,812,234.79	
	2. Over-BASE Budget	(V-A2)	545,899.20	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,340,695.06
	1. Direct State Aid Paid By State	(V-B1)	1,340,695.06	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		277,588.97
D.	At Risk Student	(V-D)		33,242.06
E.	Indian Education For All	(V-E)		8,524.32
F.	American Indian Achievement Gap	(V-F)		3,486.00
G.	Data For Achievement	(V-G)		8,161.44

H.	Special Education Allowable Cost Payment	(V-H)		53,333.60
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		14,176.10
	1. Actual Non-Levy Revenue	(V-J1)	14,176.10	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,073,027.24
	1. State - Guaranteed Tax Base Aid	(V-L1)	842,808.33	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	230,218.91	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,812,234.79

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		545,899.20
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		545,899.20

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		24.64
T.	BASE Mills - High School	(V-T)		13.51
U.	Over-BASE Mills	(V-U)		90.47
	1. District Property Tax Levy Mills	(V-U1)	90.47	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		128.62

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
31 Mineral

Submit ID: 0579-93795034

0579 Superior K-12 Schools

01 General Fund

Adopted Budget	0001	3,358,133.99

Budget Uses

Expenditure Budget	0002	3,358,133.99
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,340,695.06
Quality Educator	3111	277,588.97
At Risk Student	3112	33,242.06
Indian Education For All	3113	8,524.32
American Indian Achievement Gap	3114	3,486.00
State Special Education Allowable Cost Payment to Districts	3115	53,333.60
Data For Achievement	3116	8,161.44
State - Guaranteed Tax Base Aid	3120	842,808.33

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	14,176.10
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	230,218.91		
Over-BASE Levy	1110(c)	545,899.20		
District Tax Levy			1110	776,118.11
Total Estimated Revenues to Fund Adopted Budget			0004	3,358,133.99
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	350,000.00

Budget Uses

Expenditure Budget	0002	350,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	51,510.82
Contingency	0006	5,151.08
Over-Schedule	0011	293,338.10
Fund Balance for Budget	TFS48	71,533.90
Operating Reserve	0961	70,000.00
Unreserved Fund Balance Reappropriated	0970	1,533.90

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	14,165.47
State - On-Schedule Transportation Reimbursement	3210	42,496.44
District Tax Levy	1110	291,804.19
District Mills	999	48.36
Total Estimated Revenues to Fund Adopted Budget	0004	350,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
31 Mineral

Submit ID: 0579-93795034

0579 Superior K-12 Schools

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	206,246.35

Budget Uses

Expenditure Budget	0002	206,246.35
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	126,246.35
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	126,246.35
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	80,000.00
District Mills	999	13.26
Total Estimated Revenues to Fund Adopted Budget	0004	206,246.35

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2025 Thomas Bus	2025	146,389.00	0.00	29,277.80	10,000.00
2025 Thomas Bus2	2025	159,540.00	0.00	31,908.00	10,000.00
2024 Thomas 311TS	2023	122,242.00	24,672.00	24,448.40	10,000.00
2022 Thomas Bus	2022	110,594.00	10,000.00	22,118.80	10,000.00
2021 Thomas Bus	2020	109,407.00	86,584.20	21,881.40	10,000.00
Thomas TransLiner Activity Bus	2019	100,000.00	100,000.00	20,000.00	10,000.00
2018 Thomas	2018	98,665.00	118,265.00	19,733.00	10,000.00
2019 Thomas	2018	98,707.00	118,319.00	19,741.40	10,000.00
Total					80,000.00

13 Tuition Fund

Adopted Budget	0001	95,000.00

Budget Uses

Expenditure Budget	0002	95,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,080.04
Unreserved Fund Balance Reappropriated	0970	4,080.04

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	90,919.96
District Mills	999	15.07
Total Estimated Revenues to Fund Adopted Budget	0004	95,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	550,000.00

Budget Uses

Expenditure Budget	0002	550,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	154,606.18
Operating Reserve	0961	110,000.00
Unreserved Fund Balance Reappropriated	0970	44,606.18

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	505,393.82
Total Estimated Revenues to Fund Adopted Budget	0004	550,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	45,000.00

Budget Uses

Expenditure Budget	0002	45,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	11,275.13
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	11,275.13

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	33,724.87
District Mills	999	5.59
Total Estimated Revenues to Fund Adopted Budget	0004	45,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
31 Mineral

Submit ID: 0579-93795034

0579 Superior K-12 Schools

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	82,879.98

Budget Uses

Expenditure Budget	0002	82,879.98
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	20,466.38
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	20,466.38
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,413.60
District Tax Levy	1110	60,000.00
District Mills	999	9.94
Total Estimated Revenues to Fund Adopted Budget	0004	82,879.98
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

31 Mineral

Submit ID: 0579-93795034

0579 Superior K-12 Schools

29 Flexibility Fund

Adopted Budget	0001	56,904.19

Budget Uses

Expenditure Budget	0002	56,904.19
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	28,260.67
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	28,260.67

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	4,591.25
State - Advanced Opportunity Aid	3770	24,052.27
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	56,904.19
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

31 Mineral

Submit ID: 0579-93795034

0579 Superior K-12 Schools

50 Debt Service Fund

Series 2018

Taxable Value		6,034,007.00
Adopted Budget	0001	234,437.52

Budget Uses

Expenditure Budget	0002	234,437.52
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	74,143.98
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	74,143.98
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	160,293.54
Jurisdiction Mills	999	26.57
Total Estimated Revenues to Fund Adopted Budget	0004	234,437.52
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
High School Bond	01/18/2018	06/30/2038	1,612,837.50	1,095,000.00	75,000.00	41,718.76	500.00
Elementary Bond	01/31/2018	06/30/2038	1,612,837.50	1,095,000.00	75,000.00	41,718.76	500.00
Total Bond Requirements							234,437.52

Total Debt Service Requirements	0002	234,437.52

Budget Report
FY 2026

31 Mineral

Submit ID: 0579-93795034

0579 Superior K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	208,048.65

Budget Uses

Expenditure Budget		0002	208,048.65
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	108,048.65
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	108,048.65
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	80,000.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	20,000.00	
District Tax Levy		1110	20,000.00
District Mills		999	3.31
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.31
Total Estimated Revenues to Fund Adopted Budget		0004	208,048.65

Budget Report
FY 2026

24 Lake

Submit ID: 0486-98012376

0486 Swan Lake-Salmon Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	5	N/A	3,798,881

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Carol Field

(Signature) (Date)

Chairperson, School Trustees: Manuel Kesterson

(Signature) (Date)

County Superintendent: Carolyn Hall

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

24 Lake

Submit ID: 0486-98012376

0486 Swan Lake-Salmon Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	113,060.31	11,306.03	10%	10.00%	12,399.26	45,821.04	54,840.01	14.43
10 Transportation	5,750.75	896.64	20%	15.59%	0.00	5,750.75	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	48,832.85		N/A		58.26	0.00	48,774.59	12.84
14 Retirement	11,972.96	2,394.59	20%	20.00%	1,669.02	10,303.94		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	100.81	0.00	N/A	0.00%	13.15	87.66	0.00	0.00
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	38,271.93	0.00	N/A	0.00%	38,271.93	0.00	0.00	0.00
Total of All Funds	217,989.61	14,597.26			52,411.62	61,963.39	103,614.60	27.27

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

24 Lake

Submit ID: 0486-98012376

0486 Swan Lake-Salmon Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E2 SALMON PRAIRIE K-8 5

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	20,832.44
B.	Mandatory Non-isolated Levy	(I-B)	20,832.44
C.	Quality Educator	(I-C)	15,132.00
D.	At Risk Student	(I-D)	1,726.92
E.	Indian Education For All	(I-E)	126.85
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	121.45
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	7,397.14
I.	State Special Education Related-Services Payment To Coop	(I-I)	272.65
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	5
B.	BASE Budget Limit	(II-B)	91,119.83
C.	Maximum Budget Limit	(II-C)	112,545.76
D.	Over-BASE Levy As Submitted on Budget	(II-D)	10,920.03
E.	Adopted Budget	(II-E)	102,039.86

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	102,140.28
H.	Maximum Budget Limit	(II-H)	125,528.59
I.	Highest Budget Without a Vote	(II-I)	113,060.31
J.	Highest Budget	(II-J)	125,528.59
K.	Highest Voted Amount	(II-K)	12,468.28
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	113,060.31

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		11,306.03
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		12,399.26
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	12,399.26	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		23,705.29

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		113,060.31
	1. BASE Budget Limit	(V-A1)	102,140.28	
	2. Over-BASE Budget	(V-A2)	10,920.03	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		41,664.88
	1. Direct State Aid Paid By State	(V-B1)	20,832.44	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	20,832.44	
C.	Quality Educator	(V-C)		15,132.00
D.	At Risk Student	(V-D)		1,726.92
E.	Indian Education For All	(V-E)		126.85
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		121.45
H.	Special Education Allowable Cost Payment	(V-H)		7,397.14
I.	Remaining Fund Balance Available	(V-I)		12,399.26
J.	Non-Levy Revenue and Funding Sources	(V-J)		484.24
	1. Actual Non-Levy Revenue	(V-J1)	484.24	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		23,087.54
	1. State - Guaranteed Tax Base Aid	(V-L1)	0.00	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	23,087.54	
M.	**Subtotal of BASE Budget Revenue	(V-M)		102,140.28

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		10,920.03
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		10,920.03

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		5.48
S.	BASE Mills - Elementary	(V-S)		6.08
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		2.87
	1. District Property Tax Levy Mills	(V-U1)	2.87	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		14.43

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

24 Lake

Submit ID: 0486-98012376

0486 Swan Lake-Salmon Elem

01 General Fund

Adopted Budget	0001	113,060.31

Budget Uses

Expenditure Budget	0002	113,060.31
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	12,399.26
Direct State Aid	3110	20,832.44
Quality Educator	3111	15,132.00
At Risk Student	3112	1,726.92
Indian Education For All	3113	126.85
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	7,397.14
Data For Achievement	3116	121.45
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	484.24
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	20,832.44	
BASE Levy	1110(b)	23,087.54	
Over-BASE Levy	1110(c)	10,920.03	
District Tax Levy		1110	54,840.01
Total Estimated Revenues to Fund Adopted Budget		0004	113,060.31
Estimated Revenues Exceeding Adopted Budget		0004a	0.00

Budget Report
FY 2026

24 Lake

Submit ID: 0486-98012376

0486 Swan Lake-Salmon Elem

10 Transportation Fund

Adopted Budget	0001	5,750.75

Budget Uses

Expenditure Budget	0002	5,750.75
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	5,227.95
Contingency	0006	522.80
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	896.64
Operating Reserve	0961	896.64
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	1,437.68
State - On-Schedule Transportation Reimbursement	3210	4,313.07
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,750.75
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2026

24 Lake

Submit ID: 0486-98012376

0486 Swan Lake-Salmon Elem

13 Tuition Fund

Adopted Budget	0001	48,832.85

Budget Uses

Expenditure Budget	0002	48,832.85
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	58.26
Unreserved Fund Balance Reappropriated	0970	58.26

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	48,774.59
District Mills	999	12.84
Total Estimated Revenues to Fund Adopted Budget	0004	48,832.85
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

24 Lake

Submit ID: 0486-98012376

0486 Swan Lake-Salmon Elem

14 Retirement Fund

Adopted Budget	0001	11,972.96

Budget Uses

Expenditure Budget	0002	11,972.96
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,063.61
Operating Reserve	0961	2,394.59
Unreserved Fund Balance Reappropriated	0970	1,669.02

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	10,303.94
Total Estimated Revenues to Fund Adopted Budget	0004	11,972.96
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

24 Lake

Submit ID: 0486-98012376

0486 Swan Lake-Salmon Elem

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	100.81

Budget Uses

Expenditure Budget	0002	100.81
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	13.15
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	13.15
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	87.66
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	100.81
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

24 Lake

Submit ID: 0486-98012376

0486 Swan Lake-Salmon Elem

61 Building Reserve Fund

Adopted Budget	0001	38,271.93

Budget Uses

Expenditure Budget	0002	38,271.93
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	38,271.93
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	38,271.93
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No

Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00

District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	38,271.93

Budget Report
FY 2026

15 Flathead

0309 Swan River Elem

Submit ID: 0309-31612521

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 185	N/A	11,318,435

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Dee Johnson

(Signature) (Date)

Chairperson, School Trustees: Luke Adamson

(Signature) (Date)

County Superintendent: Marcia Stolfus

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026
15 Flathead
0309 Swan River Elem

Submit ID: 0309-31612521

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,408,855.06	127,645.30	10%	9.06%	0.00	1,104,261.68	304,593.38	26.92
10 Transportation	4,920.00	984.00	20%	20.00%	564.17	198.00	4,157.83	0.37
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	107,764.00		N/A		0.00	0.00	107,764.00	9.52
14 Retirement	201,708.00	40,341.60	20%	20.00%	33,496.23	168,211.77		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	6,781.22	0.00	N/A	0.00%	5,616.38	1,164.84	0.00	0.00
29 Flexibility	5,751.63	0.00	N/A	0.00%	5,751.63	0.00	0.00	0.00
61 Building Reserve	108,279.08	0.00	N/A	0.00%	45,854.08	39,020.98	23,404.02	2.07
Total of All Funds	1,844,058.99	168,970.90			91,282.49	1,312,857.27	439,919.23	38.88

50 Debt Service Tax Jurisdiction								
0309	0.00	0.00	20-9-438	0.00%	4,925.80	0.00	0.00	0.00

Budget Report
FY 2026

15 Flathead

0309 Swan River Elem

Submit ID: 0309-31612521

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	SWAN RIVER K-6	134	*
M1	SWAN RIVER 7-8	51	*

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	659,060.96
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	121,056.00
D.	At Risk Student	(I-D)	4,568.67
E.	Indian Education For All	(I-E)	4,693.45
F.	American Indian Achievement Gap	(I-F)	747.00
G.	Data For Achievement	(I-G)	4,493.65
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	27,484.80
I.	State Special Education Related-Services Payment To Coop	(I-I)	9,161.04
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	12,331.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	195
B.	BASE Budget Limit	(II-B)	1,306,453.47
C.	Maximum Budget Limit	(II-C)	1,628,578.10
D.	Over-BASE Levy As Submitted on Budget	(II-D)	51,625.71
E.	Adopted Budget	(II-E)	1,358,079.18

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,357,229.35
H.	Maximum Budget Limit	(II-H)	1,711,431.11
I.	Highest Budget Without a Vote	(II-I)	1,408,855.06
J.	Highest Budget	(II-J)	1,711,431.11
K.	Highest Voted Amount	(II-K)	302,576.05
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,408,855.06

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		127,645.30
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		127,645.30

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,408,855.06
1.	BASE Budget Limit	(V-A1)	1,357,229.35	
2.	Over-BASE Budget	(V-A2)	51,625.71	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		659,060.96
1.	Direct State Aid Paid By State	(V-B1)	659,060.96	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		121,056.00
D.	At Risk Student	(V-D)		4,568.67
E.	Indian Education For All	(V-E)		4,693.45
F.	American Indian Achievement Gap	(V-F)		747.00
G.	Data For Achievement	(V-G)		4,493.65
H.	Special Education Allowable Cost Payment	(V-H)		27,484.80
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		6,435.99
1.	Actual Non-Levy Revenue	(V-J1)	6,435.99	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		528,688.83
1.	State - Guaranteed Tax Base Aid	(V-L1)	275,721.16	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	252,967.67	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,357,229.35

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		51,625.71
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		51,625.71

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		22.36
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		4.56
	1. District Property Tax Levy Mills	(V-U1)	4.56	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		26.92

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
15 Flathead

0309 Swan River Elem

Submit ID: 0309-31612521

01 General Fund

Adopted Budget	0001	1,408,855.06

Budget Uses

Expenditure Budget	0002	1,408,855.06
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	659,060.96
Quality Educator	3111	121,056.00
At Risk Student	3112	4,568.67
Indian Education For All	3113	4,693.45
American Indian Achievement Gap	3114	747.00
State Special Education Allowable Cost Payment to Districts	3115	27,484.80
Data For Achievement	3116	4,493.65
State - Guaranteed Tax Base Aid	3120	275,721.16

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	6,435.99
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	252,967.67		
Over-BASE Levy	1110(c)	51,625.71		
District Tax Levy			1110	304,593.38
Total Estimated Revenues to Fund Adopted Budget			0004	1,408,855.06
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	4,920.00

Budget Uses

Expenditure Budget	0002	4,920.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	98.00
Contingency	0006	100.00
Over-Schedule	0011	4,722.00
Fund Balance for Budget	TFS48	1,548.17
Operating Reserve	0961	984.00
Unreserved Fund Balance Reappropriated	0970	564.17

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	49.50
State - On-Schedule Transportation Reimbursement	3210	148.50
District Tax Levy	1110	4,157.83
District Mills	999	0.37
Total Estimated Revenues to Fund Adopted Budget	0004	4,920.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	107,764.00

Budget Uses

Expenditure Budget	0002	107,764.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	107,764.00
District Mills	999	9.52
Total Estimated Revenues to Fund Adopted Budget	0004	107,764.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	201,708.00

Budget Uses

Expenditure Budget	0002	127,870.17
Add To Fund Balance	0003	73,837.83
Fund Balance for Budget	TFS48	73,837.83
Operating Reserve	0961	40,341.60
Unreserved Fund Balance Reappropriated	0970	33,496.23

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	168,211.77
Total Estimated Revenues to Fund Adopted Budget	0004	201,708.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	6,781.22

Budget Uses

Expenditure Budget	0002	6,781.22
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	5,616.38
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,616.38
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,164.84
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,781.22
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
15 Flathead

0309 Swan River Elem

Submit ID: 0309-31612521

29 Flexibility Fund

Adopted Budget	0001	5,751.63

Budget Uses

Expenditure Budget	0002	5,751.63
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,751.63
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,751.63

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,751.63
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
15 Flathead

Submit ID: 0309-31612521

0309 Swan River Elem

50 Debt Service Fund
0309

Taxable Value		11,318,435.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	4,925.80
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,925.80
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	4,925.80

Budget Report
FY 2026

15 Flathead

0309 Swan River Elem

Submit ID: 0309-31612521

61 Building Reserve Fund

Adopted Budget		0001	108,279.08

Budget Uses

Expenditure Budget		0002	108,279.08
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	45,854.08
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	45,854.08
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	39,020.98
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	23,404.02	
District Tax Levy		1110	23,404.02
District Mills		999	2.07
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.07
Total Estimated Revenues to Fund Adopted Budget		0004	108,279.08

Budget Report
FY 2026

32 Missoula

0596 Swan Valley Elem

Submit ID: 0596-23252695

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 32	N/A	4,991,811

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Heather Mincey

(Signature) (Date)

Chairperson, School Trustees: Kitty Logan

(Signature) (Date)

County Superintendent: Erin Lipkind

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

32 Missoula

Submit ID: 0596-23252695

0596 Swan Valley Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	469,755.01	47,826.63	10%	10.18%	3,437.91	249,329.22	216,987.88	43.47
10 Transportation	115,000.00	23,000.00	20%	20.00%	6,836.79	24,804.79	83,358.42	16.70
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	54,000.00	10,800.00	20%	20.00%	5,091.06	48,908.94		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	14,796.15	0.00	N/A	0.00%	4,476.89	319.26	10,000.00	2.00
29 Flexibility	3,767.71	0.00	N/A	0.00%	3,767.71	0.00	0.00	0.00
61 Building Reserve	111,967.15	0.00	N/A	0.00%	68,172.15	35,036.00	8,759.00	1.75
Total of All Funds	769,286.02	81,626.63			91,782.51	358,398.21	319,105.30	63.92

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

32 Missoula

Submit ID: 0596-23252695

0596 Swan Valley Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	SWAN VALLEY K-6	27 *
M1	SWAN VALLEY 7-8	5 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	178,397.61
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	40,251.12
D.	At Risk Student	(I-D)	4,353.21
E.	Indian Education For All	(I-E)	811.84
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	777.28
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	4,253.60
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,417.78
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	682.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	33
B.	BASE Budget Limit	(II-B)	342,919.15
C.	Maximum Budget Limit	(II-C)	423,899.02
D.	Over-BASE Levy As Submitted on Budget	(II-D)	98,851.17
E.	Adopted Budget	(II-E)	441,770.32

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	371,995.44
H.	Maximum Budget Limit	(II-H)	463,639.77
I.	Highest Budget Without a Vote	(II-I)	469,755.01
J.	Highest Budget	(II-J)	469,755.01
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	469,755.01

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			46,975.50
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			851.13
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	851.13		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			3,437.91
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	3,437.91		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			51,264.54

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		469,755.01
	1. BASE Budget Limit	(V-A1)	371,995.44	
	2. Over-BASE Budget	(V-A2)	97,759.57	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		178,397.61
	1. Direct State Aid Paid By State	(V-B1)	178,397.61	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		40,251.12
D.	At Risk Student	(V-D)		4,353.21
E.	Indian Education For All	(V-E)		811.84
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		777.28
H.	Special Education Allowable Cost Payment	(V-H)		4,253.60
I.	Remaining Fund Balance Available	(V-I)		3,437.91
J.	Non-Levy Revenue and Funding Sources	(V-J)		4,191.58
	1. Actual Non-Levy Revenue	(V-J1)	4,191.58	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		135,521.29
	1. State - Guaranteed Tax Base Aid	(V-L1)	16,292.98	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	119,228.31	
M.	**Subtotal of BASE Budget Revenue	(V-M)		371,995.44

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		97,759.57
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		97,759.57

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.89
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		19.58
	1. District Property Tax Levy Mills	(V-U1)	19.58	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		43.47

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

32 Missoula

0596 Swan Valley Elem

Submit ID: 0596-23252695

01 General Fund

Adopted Budget	0001	469,755.01

Budget Uses

Expenditure Budget	0002	469,755.01
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	3,437.91
Direct State Aid	3110	178,397.61
Quality Educator	3111	40,251.12
At Risk Student	3112	4,353.21
Indian Education For All	3113	811.84
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	4,253.60
Data For Achievement	3116	777.28
State - Guaranteed Tax Base Aid	3120	16,292.98

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	4,191.58
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	119,228.31		
Over-BASE Levy	1110(c)	97,759.57		
District Tax Levy			1110	216,987.88
Total Estimated Revenues to Fund Adopted Budget			0004	469,755.01
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	115,000.00

Budget Uses

Expenditure Budget	0002	115,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	22,549.80
Contingency	0006	2,254.98
Over-Schedule	0011	90,195.22
Fund Balance for Budget	TFS48	29,836.79
Operating Reserve	0961	23,000.00
Unreserved Fund Balance Reappropriated	0970	6,836.79

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	6,201.19
State - On-Schedule Transportation Reimbursement	3210	18,603.60
District Tax Levy	1110	83,358.42
District Mills	999	16.70
Total Estimated Revenues to Fund Adopted Budget	0004	115,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

32 Missoula

0596 Swan Valley Elem

Submit ID: 0596-23252695

14 Retirement Fund

Adopted Budget	0001	54,000.00

Budget Uses

Expenditure Budget	0002	54,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	15,891.06
Operating Reserve	0961	10,800.00
Unreserved Fund Balance Reappropriated	0970	5,091.06

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	48,908.94
Total Estimated Revenues to Fund Adopted Budget	0004	54,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

32 Missoula

Submit ID: 0596-23252695

0596 Swan Valley Elem

28 Technology Fund

Adopted Budget	0001	14,796.15

Budget Uses

Expenditure Budget	0002	14,796.15
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	4,476.89
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,476.89
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	319.26
District Tax Levy	1110	10,000.00
District Mills	999	2.00
Total Estimated Revenues to Fund Adopted Budget	0004	14,796.15
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

32 Missoula

0596 Swan Valley Elem

Submit ID: 0596-23252695

29 Flexibility Fund

Adopted Budget	0001	3,767.71

Budget Uses

Expenditure Budget	0002	3,767.71
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,767.71
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,767.71

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,767.71
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

32 Missoula

0596 Swan Valley Elem

Submit ID: 0596-23252695

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

32 Missoula

0596 Swan Valley Elem

Submit ID: 0596-23252695

61 Building Reserve Fund

Adopted Budget		0001	111,967.15

Budget Uses

Expenditure Budget		0002	111,967.15
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	68,172.15
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	68,172.15
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	35,036.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	8,759.00	
District Tax Levy		1110	8,759.00
District Mills		999	1.75
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.75
Total Estimated Revenues to Fund Adopted Budget		0004	111,967.15

Budget Report
FY 2026

49 Sweet Grass

Submit ID: 0882-29926805

0882 Sweet Grass County H S

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	169	27,088,658

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Michelle Mills

(Signature) (Date)

Chairperson, School Trustees: Nathan Ruth

(Signature) (Date)

County Superintendent: Susan Metcalf

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

49 Sweet Grass

Submit ID: 0882-29926805

0882 Sweet Grass County H S

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,000,589.22	141,849.08	10%	7.09%	0.00	1,196,093.68	804,495.54	29.70
10 Transportation	375,000.00	70,134.22	20%	18.70%	0.00	187,110.00	187,890.00	6.94
11 Bus Depreciation Reserve	292,006.06	0.00	N/A	0.00%	195,265.86	0.00	96,740.20	3.57
13 Tuition	45,277.77		N/A		45,277.77	0.00	0.00	0.00
14 Retirement	300,000.00	60,000.00	20%	20.00%	51,726.77	248,273.23		
17 Adult Education	50,000.00	17,500.00	35%	35.00%	3,965.11	0.00	46,034.89	1.70
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	9,092.57	0.00	N/A	0.00%	7,721.19	1,371.38	0.00	0.00
29 Flexibility	27,803.94	0.00	N/A	0.00%	10,382.90	17,421.04	0.00	0.00
61 Building Reserve	241,415.12	0.00	N/A	0.00%	152,440.13	36,626.04	52,348.95	1.94
Total of All Funds	3,341,184.68	289,483.30			466,779.73	1,686,895.37	1,187,509.58	43.85

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

49 Sweet Grass **Submit ID: 0882-29926805**

0882 Sweet Grass County H S

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 SWEET GRASS CO HS 9-12 169

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	788,005.57
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	133,123.77
D.	At Risk Student	(I-D)	3,424.92
E.	Indian Education For All	(I-E)	4,287.53
F.	American Indian Achievement Gap	(I-F)	249.00
G.	Data For Achievement	(I-G)	4,105.01
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	27,648.40
I.	State Special Education Related-Services Payment To Coop	(I-I)	9,215.57
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	15,279.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	165
B.	BASE Budget Limit	(II-B)	1,451,719.99
C.	Maximum Budget Limit	(II-C)	1,807,675.19
D.	Over-BASE Levy As Submitted on Budget	(II-D)	400,257.13
E.	Adopted Budget	(II-E)	1,851,977.12

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,597,885.02
H.	Maximum Budget Limit	(II-H)	2,000,589.22
I.	Highest Budget Without a Vote	(II-I)	2,000,589.22
J.	Highest Budget	(II-J)	2,000,589.22
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,000,589.22

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		141,849.08
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		141,849.08

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,000,589.22
	1. BASE Budget Limit	(V-A1)	1,597,885.02	
	2. Over-BASE Budget	(V-A2)	402,704.20	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		788,005.57
	1. Direct State Aid Paid By State	(V-B1)	788,005.57	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		133,123.77
D.	At Risk Student	(V-D)		3,424.92
E.	Indian Education For All	(V-E)		4,287.53
F.	American Indian Achievement Gap	(V-F)		249.00
G.	Data For Achievement	(V-G)		4,105.01
H.	Special Education Allowable Cost Payment	(V-H)		27,648.40
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		8,661.91
	1. Actual Non-Levy Revenue	(V-J1)	8,661.91	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		628,378.91
	1. State - Guaranteed Tax Base Aid	(V-L1)	226,587.57	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	401,791.34	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,597,885.02

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		402,704.20
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		402,704.20

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		14.83
U.	Over-BASE Mills	(V-U)		14.87
	1. District Property Tax Levy Mills	(V-U1)	14.87	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		29.70

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

49 Sweet Grass

Submit ID: 0882-29926805

0882 Sweet Grass County H S

01 General Fund

Adopted Budget	0001	2,000,589.22

Budget Uses

Expenditure Budget	0002	2,000,589.22
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	788,005.57
Quality Educator	3111	133,123.77
At Risk Student	3112	3,424.92
Indian Education For All	3113	4,287.53
American Indian Achievement Gap	3114	249.00
State Special Education Allowable Cost Payment to Districts	3115	27,648.40
Data For Achievement	3116	4,105.01
State - Guaranteed Tax Base Aid	3120	226,587.57

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	7,661.91
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	1,000.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	401,791.34		
Over-BASE Levy	1110(c)	402,704.20		
District Tax Levy			1110	804,495.54
Total Estimated Revenues to Fund Adopted Budget			0004	2,000,589.22
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	375,000.00

Budget Uses

Expenditure Budget	0002	375,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	170,100.00
Contingency	0006	17,010.00
Over-Schedule	0011	187,890.00
Fund Balance for Budget	TFS48	70,134.22
Operating Reserve	0961	70,134.22
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	46,777.50
State - On-Schedule Transportation Reimbursement	3210	140,332.50
District Tax Levy	1110	187,890.00
District Mills	999	6.94
Total Estimated Revenues to Fund Adopted Budget	0004	375,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

49 Sweet Grass

Submit ID: 0882-29926805

0882 Sweet Grass County H S

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	292,006.06

Budget Uses

Expenditure Budget	0002	292,006.06
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	195,265.86
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	195,265.86
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	96,740.20
District Mills	999	3.57
Total Estimated Revenues to Fund Adopted Budget	0004	292,006.06

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2024 BLUEBIRD-805583	2024	151,250.00	0.00	30,250.00	5,000.00
2022 Ford Expedition Type E Bus	2023	57,609.00	5,000.00	11,521.80	3,000.00
2018 Collins T24 - Small Activity 24 passenger	2021	58,288.00	11,657.60	11,657.60	11,657.60
2021 Coach 3-SE102 Ultra Coachliner	2021	282,450.00	25,000.00	56,490.00	10,000.00
2021 Thomas Saf-T-Liner	2021	91,000.00	27,300.00	18,200.00	9,000.00
2020 Thomas	2019	84,000.00	16,800.00	16,800.00	8,000.00
18 FREIGHTLINER 6392	2018	144,825.00	123,895.00	28,965.00	14,335.00
2017 THOMAS SAFT-6371	2017	128,738.00	134,242.80	25,747.60	25,747.60
17 Thomas C2-3249	2016	92,370.00	128,555.00	18,474.00	10,000.00
15 Thomas 6940	2014	90,492.00	135,738.00	N/A	NA
13 Bluebird--98111	2013	131,000.00	196,500.00	N/A	NA
14 Thomas--3207	2013	120,644.00	180,966.00	N/A	NA
Total					96,740.20

13 Tuition Fund

Adopted Budget	0001	45,277.77

Budget Uses

Expenditure Budget	0002	45,277.77
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	45,277.77
Unreserved Fund Balance Reappropriated	0970	45,277.77

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	45,277.77
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

49 Sweet Grass

Submit ID: 0882-29926805

0882 Sweet Grass County H S

14 Retirement Fund

Adopted Budget	0001	300,000.00

Budget Uses

Expenditure Budget	0002	300,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	111,726.77
Operating Reserve	0961	60,000.00
Unreserved Fund Balance Reappropriated	0970	51,726.77

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	248,273.23
Total Estimated Revenues to Fund Adopted Budget	0004	300,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

49 Sweet Grass

Submit ID: 0882-29926805

0882 Sweet Grass County H S

17 Adult Education Fund

Adopted Budget	0001	50,000.00

Budget Uses

Expenditure Budget	0002	50,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	21,465.11
Operating Reserve	0961	17,500.00
Unreserved Fund Balance Reappropriated	0970	3,965.11

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	46,034.89
District Mills	999	1.70
Total Estimated Revenues to Fund Adopted Budget	0004	50,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

49 Sweet Grass

Submit ID: 0882-29926805

0882 Sweet Grass County H S

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	9,092.57

Budget Uses

Expenditure Budget	0002	9,092.57
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	7,721.19
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,721.19
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,371.38
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	9,092.57
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	27,803.94

Budget Uses

Expenditure Budget	0002	27,803.94
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10,382.90
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	10,382.90

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	17,421.04
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	27,803.94
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

49 Sweet Grass

Submit ID: 0882-29926805

0882 Sweet Grass County H S

61 Building Reserve Fund

Adopted Budget	0001	241,415.12

Budget Uses

Expenditure Budget	0002	241,415.12
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	152,440.13
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	152,440.13
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	36,626.04
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	30,000.00	
Building Reserve Permissive Levy	1110(b)	22,348.95	
District Tax Levy		1110	52,348.95
District Mills		999	1.94
Building Reserve Voted Mills		0134	1.11
Building Reserve Permissive Mills		0135	0.83
Total Estimated Revenues to Fund Adopted Budget		0004	241,415.12

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/02/2023	300,000.00	10	612	60,000.00	30,000.00	30,000.00
Total						30,000.00

Budget Report
FY 2026

09 Custer

0189 S Y Elem

Submit ID: 0189-29679514

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	*	8	N/A	3,373,023

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Theresa Zook

(Signature) (Date)

Chairperson, School Trustees: Michelle Dauenhauer

(Signature) (Date)

County Superintendent: Carla Begger

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

09 Custer

0189 S Y Elem

Submit ID: 0189-29679514

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	108,640.65	10,000.00	10%	9.20%	3,576.08	74,843.85	30,220.72	8.96
10 Transportation	332.40	0.00	20%	0.00%	4.76	327.64	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	31,567.11		N/A		0.00	0.00	31,567.11	9.36
14 Retirement	8,699.00	500.00	20%	5.75%	2,229.77	6,469.23		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	657.73	0.00	N/A	0.00%	564.49	93.24	0.00	0.00
29 Flexibility	7,368.11	0.00	N/A	0.00%	7,368.11	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	157,265.00	10,500.00			13,743.21	81,733.96	61,787.83	18.32

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

09 Custer

0189 S Y Elem

Submit ID: 0189-29679514

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 S Y K-8 8 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	50,374.40
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	15,132.00
D.	At Risk Student	(I-D)	1,199.89
E.	Indian Education For All	(I-E)	202.96
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	194.32
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,145.20
I.	State Special Education Related-Services Payment To Coop	(I-I)	381.71
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	8
B.	BASE Budget Limit	(II-B)	94,765.30
C.	Maximum Budget Limit	(II-C)	117,664.48
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	94,765.30

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	108,640.65
H.	Maximum Budget Limit	(II-H)	132,095.68
I.	Highest Budget Without a Vote	(II-I)	108,640.65
J.	Highest Budget	(II-J)	132,095.68
K.	Highest Voted Amount	(II-K)	23,455.03
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	108,640.65

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		10,000.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		3,576.08
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	3,576.08	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		13,576.08

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		108,640.65
1.	BASE Budget Limit	(V-A1)	108,640.65	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		50,374.40
1.	Direct State Aid Paid By State	(V-B1)	50,374.40	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		15,132.00
D.	At Risk Student	(V-D)		1,199.89
E.	Indian Education For All	(V-E)		202.96
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		194.32
H.	Special Education Allowable Cost Payment	(V-H)		1,145.20
I.	Remaining Fund Balance Available	(V-I)		3,576.08
J.	Non-Levy Revenue and Funding Sources	(V-J)		6,595.08
1.	Actual Non-Levy Revenue	(V-J1)	4,502.34	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	2,092.74	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		30,220.72
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	30,220.72	
M.	**Subtotal of BASE Budget Revenue	(V-M)		108,640.65

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		8.96
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
	1. District Property Tax Levy Mills	(V-U1)	0.00	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		8.96

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
09 Custer

0189 S Y Elem

Submit ID: 0189-29679514

01 General Fund

Adopted Budget	0001	108,640.65

Budget Uses

Expenditure Budget	0002	108,640.65
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	3,576.08
Direct State Aid	3110	50,374.40
Quality Educator	3111	15,132.00
At Risk Student	3112	1,199.89
Indian Education For All	3113	202.96
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	1,145.20
Data For Achievement	3116	194.32
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	4,502.34
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	2,092.74
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	30,220.72		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	30,220.72
Total Estimated Revenues to Fund Adopted Budget			0004	108,640.65
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	332.40

Budget Uses

Expenditure Budget	0002	332.40
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	232.40
Contingency	0006	100.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	4.76
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4.76

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	78.34
State - On-Schedule Transportation Reimbursement	3210	249.30
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	332.40
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	31,567.11

Budget Uses

Expenditure Budget	0002	31,567.11
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	31,567.11
District Mills	999	9.36
Total Estimated Revenues to Fund Adopted Budget	0004	31,567.11
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	8,699.00

Budget Uses

Expenditure Budget	0002	8,699.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,729.77
Operating Reserve	0961	500.00
Unreserved Fund Balance Reappropriated	0970	2,229.77

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	6,469.23
Total Estimated Revenues to Fund Adopted Budget	0004	8,699.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	657.73

Budget Uses

Expenditure Budget	0002	657.73
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	564.49
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	564.49
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	93.24
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	657.73
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
09 Custer

0189 S Y Elem

Submit ID: 0189-29679514

29 Flexibility Fund

Adopted Budget	0001	7,368.11

Budget Uses

Expenditure Budget	0002	7,368.11
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,368.11
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,368.11

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,368.11
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2026

32 Missoula

0593 Target Range Elem

Submit ID: 0593-48535174

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 571	N/A	16,109,774

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Robbi Ludemann

(Signature) (Date)

Chairperson, School Trustees: David Wright

(Signature) (Date)

County Superintendent: Erin Lipkind

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

32 Missoula

Submit ID: 0593-48535174

0593 Target Range Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	4,875,143.83	470,830.87	10%	9.66%	0.00	3,945,357.09	929,786.74	57.73
10 Transportation	516,314.00	103,262.80	20%	20.00%	59,640.16	87,506.64	369,167.20	22.92
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	400,505.34		N/A		6,673.96	0.00	393,831.38	24.45
14 Retirement	847,965.00	169,593.00	20%	20.00%	302,801.73	545,163.27		
17 Adult Education	50,650.00	17,727.50	35%	35.00%	52,393.78	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	100,914.45	0.00	N/A	0.00%	77,497.00	3,417.45	20,000.00	1.24
29 Flexibility	19,363.36	0.00	N/A	0.00%	19,363.36	0.00	0.00	0.00
61 Building Reserve	678,894.95	0.00	N/A	0.00%	572,654.95	81,510.82	24,729.18	1.54
Total of All Funds	7,489,750.93	761,414.17			1,091,024.94	4,662,955.27	1,737,514.50	107.88

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

32 Missoula

Submit ID: 0593-48535174

0593 Target Range Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	TARGET RANGE K-6	432 *
M1	TARGET RANGE 7-8	139 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,851,642.65
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	331,088.16
D.	At Risk Student	(I-D)	11,883.33
E.	Indian Education For All	(I-E)	14,486.27
F.	American Indian Achievement Gap	(I-F)	6,474.00
G.	Data For Achievement	(I-G)	13,869.59
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	207,278.05
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	45,742.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	576
B.	BASE Budget Limit	(II-B)	3,650,880.66
C.	Maximum Budget Limit	(II-C)	4,544,132.03
D.	Over-BASE Levy As Submitted on Budget	(II-D)	893,251.37
E.	Adopted Budget	(II-E)	4,544,132.03

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,981,892.46
H.	Maximum Budget Limit	(II-H)	5,026,027.34
I.	Highest Budget Without a Vote	(II-I)	4,875,143.83
J.	Highest Budget	(II-J)	5,026,027.34
K.	Highest Voted Amount	(II-K)	150,883.51
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	4,875,143.83

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		470,830.87
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		470,830.87

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		4,875,143.83
1.	BASE Budget Limit	(V-A1)	3,981,892.46	
2.	Over-BASE Budget	(V-A2)	893,251.37	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,851,642.65
1.	Direct State Aid Paid By State	(V-B1)	1,851,642.65	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		331,088.16
D.	At Risk Student	(V-D)		11,883.33
E.	Indian Education For All	(V-E)		14,486.27
F.	American Indian Achievement Gap	(V-F)		6,474.00
G.	Data For Achievement	(V-G)		13,869.59
H.	Special Education Allowable Cost Payment	(V-H)		207,278.05
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		388,413.46
1.	Actual Non-Levy Revenue	(V-J1)	30,667.49	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	357,745.97	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,156,756.95
1.	State - Guaranteed Tax Base Aid	(V-L1)	1,120,221.58	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	36,535.37	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,981,892.46

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		893,251.37
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		893,251.37

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		2.28
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		55.45
	1. District Property Tax Levy Mills	(V-U1)	55.45	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		57.73

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
32 Missoula

Submit ID: 0593-48535174

0593 Target Range Elem

01 General Fund

Adopted Budget	0001	4,875,143.83

Budget Uses

Expenditure Budget	0002	4,875,143.83
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,851,642.65
Quality Educator	3111	331,088.16
At Risk Student	3112	11,883.33
Indian Education For All	3113	14,486.27
American Indian Achievement Gap	3114	6,474.00
State Special Education Allowable Cost Payment to Districts	3115	207,278.05
Data For Achievement	3116	13,869.59
State - Guaranteed Tax Base Aid	3120	1,120,221.58

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	30,667.49
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	357,745.97
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	36,535.37		
Over-BASE Levy	1110(c)	893,251.37		
District Tax Levy			1110	929,786.74
Total Estimated Revenues to Fund Adopted Budget			0004	4,875,143.83
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	516,314.00

Budget Uses

Expenditure Budget	0002	516,314.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	79,551.50
Contingency	0006	7,955.15
Over-Schedule	0011	428,807.35
Fund Balance for Budget	TFS48	162,902.96
Operating Reserve	0961	103,262.80
Unreserved Fund Balance Reappropriated	0970	59,640.16

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	21,876.66
State - On-Schedule Transportation Reimbursement	3210	65,629.98
District Tax Levy	1110	369,167.20
District Mills	999	22.92
Total Estimated Revenues to Fund Adopted Budget	0004	516,314.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2026
32 Missoula

Submit ID: 0593-48535174

0593 Target Range Elem

13 Tuition Fund

Adopted Budget	0001	400,505.34

Budget Uses

Expenditure Budget	0002	400,505.34
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,673.96
Unreserved Fund Balance Reappropriated	0970	6,673.96

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	393,831.38
District Mills	999	24.45
Total Estimated Revenues to Fund Adopted Budget	0004	400,505.34
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	847,965.00

Budget Uses

Expenditure Budget	0002	847,965.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	472,394.73
Operating Reserve	0961	169,593.00
Unreserved Fund Balance Reappropriated	0970	302,801.73

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	545,163.27
Total Estimated Revenues to Fund Adopted Budget	0004	847,965.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	50,650.00

Budget Uses

Expenditure Budget	0002	50,650.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	70,121.28
Operating Reserve	0961	17,727.50
Unreserved Fund Balance Reappropriated	0970	52,393.78

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	50,650.00
Estimated Revenues Exceeding Adopted Budget	0004a	1,743.78

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

32 Missoula

Submit ID: 0593-48535174

0593 Target Range Elem

28 Technology Fund

Adopted Budget	0001	100,914.45

Budget Uses

Expenditure Budget	0002	100,914.45
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	77,497.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	77,497.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	3,417.45
District Tax Levy	1110	20,000.00
District Mills	999	1.24
Total Estimated Revenues to Fund Adopted Budget	0004	100,914.45
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	19,363.36

Budget Uses

Expenditure Budget	0002	19,363.36
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	19,363.36
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	19,363.36

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	19,363.36
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

32 Missoula

Submit ID: 0593-48535174

0593 Target Range Elem

61 Building Reserve Fund

Adopted Budget		0001	678,894.95

Budget Uses

Expenditure Budget		0002	678,894.95
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	572,654.95
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	572,654.95
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	81,510.82
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	24,729.18	
District Tax Levy		1110	24,729.18
District Mills		999	1.54
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.54
Total Estimated Revenues to Fund Adopted Budget		0004	678,894.95

Budget Report
FY 2026

40 Prairie

Submit ID: 0726-10332111

0726 Terry K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 120	51	5,193,457

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jody Huber

(Signature) (Date)

Chairperson, School Trustees: Kathy Meidinger

(Signature) (Date)

County Superintendent: Garrett Lapp

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

40 Prairie

0726 Terry K-12 Schools

Submit ID: 0726-10332111

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,029,763.84	205,928.20	10%	10.15%	0.00	1,472,867.43	556,896.41	107.22
10 Transportation	203,000.00	0.00	20%	0.00%	0.00	84,607.39	118,392.61	22.80
11 Bus Depreciation Reserve	199,549.93	0.00	N/A	0.00%	199,549.93	0.00	0.00	0.00
13 Tuition	28,600.00		N/A		17,188.54	0.00	11,411.46	2.20
14 Retirement	270,000.00	54,000.00	20%	20.00%	33,824.61	236,175.39		
17 Adult Education	19,151.48	0.00	35%	0.00%	11,934.22	0.00	7,217.26	1.39
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	25,430.49	0.00	N/A	0.00%	4,016.42	1,414.07	20,000.00	3.85
29 Flexibility	49,194.45	0.00	N/A	0.00%	49,194.45	0.00	0.00	0.00
61 Building Reserve	166,180.19	0.00	N/A	0.00%	67,665.19	78,812.00	19,703.00	3.79
Total of All Funds	2,990,870.38	259,928.20			383,373.36	1,873,876.28	733,620.74	141.25

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

40 Prairie

Submit ID: 0726-10332111

0726 Terry K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	TERRY K-6	91 *
M1	TERRY 7-8	29 *
H1	TERRY HS 9-12	51

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	805,241.66
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	145,267.20
D.	At Risk Student	(I-D)	6,338.37
E.	Indian Education For All	(I-E)	4,338.27
F.	American Indian Achievement Gap	(I-F)	4,482.00
G.	Data For Achievement	(I-G)	4,153.59
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	27,321.20
I.	State Special Education Related-Services Payment To Coop	(I-I)	9,106.51
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	9,869.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	13,007.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	161
B.	BASE Budget Limit	(II-B)	1,449,062.53
C.	Maximum Budget Limit	(II-C)	1,802,852.87
D.	Over-BASE Levy As Submitted on Budget	(II-D)	353,790.34
E.	Adopted Budget	(II-E)	1,802,852.87

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,647,620.11
H.	Maximum Budget Limit	(II-H)	2,029,763.84
I.	Highest Budget Without a Vote	(II-I)	2,029,763.84
J.	Highest Budget	(II-J)	2,029,763.84
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,029,763.84

Budget Report
FY 2026

40 Prairie

Submit ID: 0726-10332111

0726 Terry K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			202,976.38
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			2,951.82
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	2,951.82		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			205,928.20

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	18,977.60	8,343.60	27,321.20
B.	Special Education RSBG to Coop	6,325.48	2,781.03	9,106.51
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	10,121.23	4,449.85	14,571.08

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	182,198.00	364,401.00	546,599.00
F.	100% Of Per Student Entitlement	831,307.00	423,529.50	1,254,836.50
		1,013,505.00	787,930.50	1,801,435.50
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	357,767.27	278,139.47	635,906.73
H.	Special Education in BASE@40%	10,121.23	4,449.85	14,571.08
I.	Subsidized BASE Amount	367,888.50	282,589.32	650,477.81
J.	Subsidized BASE Ratio	57%	43%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,029,763.84
	1. BASE Budget Limit	(V-A1)	1,647,620.11	
	2. Over-BASE Budget	(V-A2)	382,143.73	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		805,241.66
	1. Direct State Aid Paid By State	(V-B1)	805,241.66	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		145,267.20
D.	At Risk Student	(V-D)		6,338.37
E.	Indian Education For All	(V-E)		4,338.27
F.	American Indian Achievement Gap	(V-F)		4,482.00
G.	Data For Achievement	(V-G)		4,153.59

H.	Special Education Allowable Cost Payment	(V-H)		27,321.20
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		68,273.31
	1. Actual Non-Levy Revenue	(V-J1)	51,898.70	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	16,374.61	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		582,204.51
	1. State - Guaranteed Tax Base Aid	(V-L1)	407,451.83	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	174,752.68	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,647,620.11

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		382,143.73
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		382,143.73

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		20.85
T.	BASE Mills - High School	(V-T)		12.79
U.	Over-BASE Mills	(V-U)		73.58
	1. District Property Tax Levy Mills	(V-U1)	73.58	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		107.22

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

40 Prairie

0726 Terry K-12 Schools

Submit ID: 0726-10332111

01 General Fund

Adopted Budget	0001	2,029,763.84

Budget Uses

Expenditure Budget	0002	2,029,763.84
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	805,241.66
Quality Educator	3111	145,267.20
At Risk Student	3112	6,338.37
Indian Education For All	3113	4,338.27
American Indian Achievement Gap	3114	4,482.00
State Special Education Allowable Cost Payment to Districts	3115	27,321.20
Data For Achievement	3116	4,153.59
State - Guaranteed Tax Base Aid	3120	407,451.83

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	10,895.17
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	41,003.53
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	16,374.61
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	174,752.68		
Over-BASE Levy	1110(c)	382,143.73		
District Tax Levy			1110	556,896.41
Total Estimated Revenues to Fund Adopted Budget			0004	2,029,763.84
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	203,000.00

Budget Uses

Expenditure Budget	0002	203,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	76,915.80
Contingency	0006	7,691.58
Over-Schedule	0011	118,392.62
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	21,151.84
State - On-Schedule Transportation Reimbursement	3210	63,455.55
District Tax Levy	1110	118,392.61
District Mills	999	22.80
Total Estimated Revenues to Fund Adopted Budget	0004	203,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	199,549.93

Budget Uses

Expenditure Budget	0002	199,549.93
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	199,549.93
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	199,549.93
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	199,549.93

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2021 Expedition Max Ltd	2025	43,392.00	0.00	8,678.40	0.00
2015 BlueBird	2024	22,200.00	4,440.00	4,440.00	0.00
2019 Thomas Built	2024	68,500.00	13,700.00	13,700.00	0.00
2020 Ford Expedition Max	2023	49,760.00	9,952.00	9,952.00	0.00
2021 Ford Expedition Max XLT	2023	52,299.00	10,459.80	10,459.80	0.00
2015 Thomas C2 Bus	2018	70,000.00	56,000.00	14,000.00	0.00
2014 INTERNATIONAL	2014	95,454.20	114,545.04	19,090.84	0.00
2008 CHEVY MICROBIRD	2008	51,500.00	72,100.00	10,300.00	0.00
2005 INTERNATIONAL	2005	55,800.00	83,700.00	N/A	NA
Total					0.00

13 Tuition Fund

Adopted Budget	0001	28,600.00

Budget Uses

Expenditure Budget	0002	28,600.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	17,188.54
Unreserved Fund Balance Reappropriated	0970	17,188.54

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	11,411.46
District Mills	999	2.20
Total Estimated Revenues to Fund Adopted Budget	0004	28,600.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	270,000.00

Budget Uses

Expenditure Budget	0002	270,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	87,824.61
Operating Reserve	0961	54,000.00
Unreserved Fund Balance Reappropriated	0970	33,824.61

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	236,175.39
Total Estimated Revenues to Fund Adopted Budget	0004	270,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	19,151.48

Budget Uses

Expenditure Budget	0002	19,151.48
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	11,934.22
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	11,934.22

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	7,217.26
District Mills	999	1.39
Total Estimated Revenues to Fund Adopted Budget	0004	19,151.48
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	25,430.49

Budget Uses

Expenditure Budget	0002	25,430.49
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	4,016.42
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,016.42
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,414.07
District Tax Levy	1110	20,000.00
District Mills	999	3.85
Total Estimated Revenues to Fund Adopted Budget	0004	25,430.49
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	49,194.45

Budget Uses

Expenditure Budget	0002	49,194.45
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	49,194.45
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	49,194.45

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	49,194.45
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

40 Prairie

0726 Terry K-12 Schools

Submit ID: 0726-10332111

61 Building Reserve Fund

Adopted Budget		0001	166,180.19

Budget Uses

Expenditure Budget		0002	166,180.19
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	67,665.19
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	67,665.19
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	78,812.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	19,703.00	
District Tax Levy		1110	19,703.00
District Mills		999	3.79
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.79
Total Estimated Revenues to Fund Adopted Budget		0004	166,180.19

Budget Report
FY 2026

45 Sanders

Submit ID: 0804-03070017

0804 Thompson Falls Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 326	N/A	18,346,471

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Stacy Milner

(Signature) (Date)

Chairperson, School Trustees: Sandra Muster

(Signature) (Date)

County Superintendent: Alisa Garcia

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

45 Sanders

Submit ID: 0804-03070017

0804 Thompson Falls Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,736,371.70	272,153.37	10%	9.95%	0.00	1,909,302.04	827,069.66	45.08
10 Transportation	750,000.00	100,000.00	20%	13.33%	50,000.00	200,178.08	499,821.92	27.24
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	379,000.00		N/A		0.00	0.00	379,000.00	20.66
14 Retirement	500,000.00	100,000.00	20%	20.00%	78,072.65	421,927.35		
17 Adult Education	17,000.00	5,950.00	35%	35.00%	8,401.36	0.00	8,598.64	0.47
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	76,500.11	0.00	N/A	0.00%	24,502.75	1,997.36	50,000.00	2.73
29 Flexibility	25.86	0.00	N/A	0.00%	25.86	0.00	0.00	0.00
61 Building Reserve	286,854.37	0.00	N/A	0.00%	209,482.66	46,635.52	30,736.19	1.68
Total of All Funds	4,745,752.04	478,103.37			370,485.28	2,580,040.35	1,795,226.41	97.86

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

45 Sanders

Submit ID: 0804-03070017

0804 Thompson Falls Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	THOMPSON FALLS K-6	253 *
M1	THOMPSON FALLS 7-8	73 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,084,036.42
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	212,604.60
D.	At Risk Student	(I-D)	16,946.46
E.	Indian Education For All	(I-E)	5,133.67
F.	American Indian Achievement Gap	(I-F)	1,992.00
G.	Data For Achievement	(I-G)	7,918.54
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	96,848.91
I.	State Special Education Related-Services Payment To Coop	(I-I)	17,395.07
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	17,406.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	325
B.	BASE Budget Limit	(II-B)	2,155,056.43
C.	Maximum Budget Limit	(II-C)	2,664,707.28
D.	Over-BASE Levy As Submitted on Budget	(II-D)	409,120.01
E.	Adopted Budget	(II-E)	2,564,176.44

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,327,251.69
H.	Maximum Budget Limit	(II-H)	2,871,089.52
I.	Highest Budget Without a Vote	(II-I)	2,736,371.70
J.	Highest Budget	(II-J)	2,871,089.52
K.	Highest Voted Amount	(II-K)	134,717.82
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,736,371.70

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		272,153.37
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		272,153.37

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,736,371.70
1.	BASE Budget Limit	(V-A1)	2,327,251.69	
2.	Over-BASE Budget	(V-A2)	409,120.01	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,084,036.42
1.	Direct State Aid Paid By State	(V-B1)	1,084,036.42	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		212,604.60
D.	At Risk Student	(V-D)		16,946.46
E.	Indian Education For All	(V-E)		5,133.67
F.	American Indian Achievement Gap	(V-F)		1,992.00
G.	Data For Achievement	(V-G)		7,918.54
H.	Special Education Allowable Cost Payment	(V-H)		96,848.91
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		57,896.62
1.	Actual Non-Levy Revenue	(V-J1)	26,796.63	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	31,099.99	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		843,874.47
1.	State - Guaranteed Tax Base Aid	(V-L1)	425,924.82	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	417,949.65	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,327,251.69

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		409,120.01
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		409,120.01

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		22.78
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		22.30
	1. District Property Tax Levy Mills	(V-U1)	22.30	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		45.08

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
45 Sanders

Submit ID: 0804-03070017

0804 Thompson Falls Elem

01 General Fund

Adopted Budget	0001	2,736,371.70

Budget Uses

Expenditure Budget	0002	2,736,371.70
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,084,036.42
Quality Educator	3111	212,604.60
At Risk Student	3112	16,946.46
Indian Education For All	3113	5,133.67
American Indian Achievement Gap	3114	1,992.00
State Special Education Allowable Cost Payment to Districts	3115	96,848.91
Data For Achievement	3116	7,918.54
State - Guaranteed Tax Base Aid	3120	425,924.82

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	26,796.63
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	31,099.99
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	417,949.65		
Over-BASE Levy	1110(c)	409,120.01		
District Tax Levy			1110	827,069.66
Total Estimated Revenues to Fund Adopted Budget			0004	2,736,371.70
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	750,000.00

Budget Uses

Expenditure Budget	0002	750,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	181,980.07
Contingency	0006	18,198.01
Over-Schedule	0011	549,821.92
Fund Balance for Budget	TFS48	150,000.00
Operating Reserve	0961	100,000.00
Unreserved Fund Balance Reappropriated	0970	50,000.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	50,044.52
State - On-Schedule Transportation Reimbursement	3210	150,133.56
District Tax Levy	1110	499,821.92
District Mills	999	27.24
Total Estimated Revenues to Fund Adopted Budget	0004	750,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	379,000.00

Budget Uses

Expenditure Budget	0002	379,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	379,000.00
District Mills	999	20.66
Total Estimated Revenues to Fund Adopted Budget	0004	379,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
45 Sanders

Submit ID: 0804-03070017

0804 Thompson Falls Elem

14 Retirement Fund

Adopted Budget	0001	500,000.00

Budget Uses

Expenditure Budget	0002	421,927.35
Add To Fund Balance	0003	78,072.65
Fund Balance for Budget	TFS48	178,072.65
Operating Reserve	0961	100,000.00
Unreserved Fund Balance Reappropriated	0970	78,072.65

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	421,927.35
Total Estimated Revenues to Fund Adopted Budget	0004	500,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
45 Sanders

Submit ID: 0804-03070017

0804 Thompson Falls Elem

17 Adult Education Fund

Adopted Budget	0001	17,000.00

Budget Uses

Expenditure Budget	0002	17,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	14,351.36
Operating Reserve	0961	5,950.00
Unreserved Fund Balance Reappropriated	0970	8,401.36

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	8,598.64
District Mills	999	0.47
Total Estimated Revenues to Fund Adopted Budget	0004	17,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
45 Sanders

Submit ID: 0804-03070017

0804 Thompson Falls Elem

28 Technology Fund

Adopted Budget	0001	76,500.11

Budget Uses

Expenditure Budget	0002	51,998.00
Add To Fund Balance	0003	24,502.11
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	24,502.75
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	24,502.75
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,997.36
District Tax Levy	1110	50,000.00
District Mills	999	2.73
Total Estimated Revenues to Fund Adopted Budget	0004	76,500.11
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	25.86

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	25.86
Fund Balance for Budget	TFS48	25.86
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	25.86

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	25.86
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
45 Sanders

Submit ID: 0804-03070017

0804 Thompson Falls Elem

61 Building Reserve Fund

Adopted Budget		0001	286,854.37

Budget Uses

Expenditure Budget		0002	286,854.37
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	209,482.66
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	209,482.66
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	46,635.52
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	30,736.19	
District Tax Levy		1110	30,736.19
District Mills		999	1.68
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.68
Total Estimated Revenues to Fund Adopted Budget		0004	286,854.37

Budget Report
FY 2026

45 Sanders

Submit ID: 0805-34043984

0805 Thompson Falls H S

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	198	18,718,755

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Stacy Milner

(Signature) (Date)

Chairperson, School Trustees: Sandra Muster

(Signature) (Date)

County Superintendent: Alisa Garcia

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

45 Sanders

Submit ID: 0805-34043984

0805 Thompson Falls H S

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,193,170.03	221,145.73	10%	10.08%	0.00	1,626,142.49	567,027.54	30.29
10 Transportation	430,000.00	86,000.00	20%	20.00%	0.00	141,528.20	288,471.80	15.41
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	147,372.00		N/A		45,458.97	0.00	101,913.03	5.44
14 Retirement	350,000.00	70,000.00	20%	20.00%	52,093.86	297,906.14		
17 Adult Education	18,000.00	6,300.00	35%	35.00%	2,721.81	0.00	15,278.19	0.82
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	59,954.91	0.00	N/A	0.00%	8,381.73	1,573.18	50,000.00	2.67
29 Flexibility	13.39	0.00	N/A	0.00%	13.39	0.00	0.00	0.00
61 Building Reserve	126,077.77	0.00	N/A	0.00%	62,502.77	49,135.44	14,439.56	0.77
Total of All Funds	3,324,588.10	383,445.73			171,172.53	2,116,285.45	1,037,130.12	55.40

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

45 Sanders

Submit ID: 0805-34043984

0805 Thompson Falls H S

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 THOMPSON FALLS HS 9-12 198 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	894,632.73
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	131,655.97
D.	At Risk Student	(I-D)	10,675.17
E.	Indian Education For All	(I-E)	5,023.26
F.	American Indian Achievement Gap	(I-F)	1,245.00
G.	Data For Achievement	(I-G)	4,809.42
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	53,072.44
I.	State Special Education Related-Services Payment To Coop	(I-I)	10,415.23
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	35,112.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	205
B.	BASE Budget Limit	(II-B)	1,747,635.07
C.	Maximum Budget Limit	(II-C)	2,167,135.68
D.	Over-BASE Levy As Submitted on Budget	(II-D)	360,161.30
E.	Adopted Budget	(II-E)	2,107,796.37

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,833,008.73
H.	Maximum Budget Limit	(II-H)	2,270,398.89
I.	Highest Budget Without a Vote	(II-I)	2,193,170.03
J.	Highest Budget	(II-J)	2,270,398.89
K.	Highest Voted Amount	(II-K)	77,228.86
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,193,170.03

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		219,317.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		1,828.73
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	1,828.73	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		221,145.73

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,193,170.03
	1. BASE Budget Limit	(V-A1)	1,833,008.73	
	2. Over-BASE Budget	(V-A2)	360,161.30	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		894,632.73
	1. Direct State Aid Paid By State	(V-B1)	894,632.73	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		131,655.97
D.	At Risk Student	(V-D)		10,675.17
E.	Indian Education For All	(V-E)		5,023.26
F.	American Indian Achievement Gap	(V-F)		1,245.00
G.	Data For Achievement	(V-G)		4,809.42
H.	Special Education Allowable Cost Payment	(V-H)		53,072.44
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		56,634.42
	1. Actual Non-Levy Revenue	(V-J1)	13,837.79	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	42,796.63	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		675,260.32
	1. State - Guaranteed Tax Base Aid	(V-L1)	468,394.08	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	206,866.24	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,833,008.73

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		360,161.30
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		360,161.30

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		11.05
U.	Over-BASE Mills	(V-U)		19.24
	1. District Property Tax Levy Mills	(V-U1)	19.24	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		30.29

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	2,193,170.03

Budget Uses

Expenditure Budget	0002	2,193,170.03
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	894,632.73
Quality Educator	3111	131,655.97
At Risk Student	3112	10,675.17
Indian Education For All	3113	5,023.26
American Indian Achievement Gap	3114	1,245.00
State Special Education Allowable Cost Payment to Districts	3115	53,072.44
Data For Achievement	3116	4,809.42
State - Guaranteed Tax Base Aid	3120	468,394.08

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	13,837.79
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	42,796.63
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	206,866.24		
Over-BASE Levy	1110(c)	360,161.30		
District Tax Levy			1110	567,027.54
Total Estimated Revenues to Fund Adopted Budget			0004	2,193,170.03
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	430,000.00

Budget Uses

Expenditure Budget	0002	430,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	128,662.01
Contingency	0006	12,866.20
Over-Schedule	0011	288,471.79
Fund Balance for Budget	TFS48	86,000.00
Operating Reserve	0961	86,000.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	35,382.05
State - On-Schedule Transportation Reimbursement	3210	106,146.15
District Tax Levy	1110	288,471.80
District Mills	999	15.41
Total Estimated Revenues to Fund Adopted Budget	0004	430,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

45 Sanders

Submit ID: 0805-34043984

0805 Thompson Falls H S

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2026

45 Sanders

Submit ID: 0805-34043984

0805 Thompson Falls H S

13 Tuition Fund

Adopted Budget	0001	147,372.00

Budget Uses

Expenditure Budget	0002	147,372.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	45,458.97
Unreserved Fund Balance Reappropriated	0970	45,458.97

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	101,913.03
District Mills	999	5.44
Total Estimated Revenues to Fund Adopted Budget	0004	147,372.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
45 Sanders

Submit ID: 0805-34043984

0805 Thompson Falls H S

14 Retirement Fund

Adopted Budget	0001	350,000.00

Budget Uses

Expenditure Budget	0002	350,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	122,093.86
Operating Reserve	0961	70,000.00
Unreserved Fund Balance Reappropriated	0970	52,093.86

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	297,906.14
Total Estimated Revenues to Fund Adopted Budget	0004	350,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
45 Sanders

Submit ID: 0805-34043984

0805 Thompson Falls H S

17 Adult Education Fund

Adopted Budget	0001	18,000.00

Budget Uses

Expenditure Budget	0002	18,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,021.81
Operating Reserve	0961	6,300.00
Unreserved Fund Balance Reappropriated	0970	2,721.81

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	15,278.19
District Mills	999	0.82
Total Estimated Revenues to Fund Adopted Budget	0004	18,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

45 Sanders

0805 Thompson Falls H S

Submit ID: 0805-34043984

28 Technology Fund

Adopted Budget	0001	59,954.91

Budget Uses

Expenditure Budget	0002	59,954.91
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	8,381.73
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	8,381.73
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,573.18
District Tax Levy	1110	50,000.00
District Mills	999	2.67
Total Estimated Revenues to Fund Adopted Budget	0004	59,954.91
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
45 Sanders

Submit ID: 0805-34043984

0805 Thompson Falls H S

29 Flexibility Fund

Adopted Budget	0001	13.39

Budget Uses

Expenditure Budget	0002	13.39
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	13.39
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	13.39

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	13.39
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
45 Sanders

Submit ID: 0805-34043984

0805 Thompson Falls H S

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

45 Sanders

Submit ID: 0805-34043984

0805 Thompson Falls H S

61 Building Reserve Fund

Adopted Budget		0001	126,077.77

Budget Uses

Expenditure Budget		0002	126,077.77
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	62,502.77
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	62,502.77
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	49,135.44
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	14,439.56	
District Tax Levy		1110	14,439.56
District Mills		999	0.77
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.77
Total Estimated Revenues to Fund Adopted Budget		0004	126,077.77

Budget Report
FY 2026

16 Gallatin

0360 Three Forks Elem

Submit ID: 0360-04955838

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	556	N/A	17,575,221

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 16 Gallatin	379	N/A	11,853,849
Non-located - 04 Broadwater	168	N/A	5,250,220
Non-located - 22 Jefferson	9	N/A	471,152

The final budget is approved as set forth in this document.

Certification

District Clerk: Alisa Meeks

(Signature) (Date)

Chairperson, School Trustees: Emily Kennedy

(Signature) (Date)

County Superintendent: John Nielson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026
16 Gallatin
0360 Three Forks Elem

Submit ID: 0360-04955838

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	4,067,844.40	329,689.00	10%	8.10%	0.00	3,346,839.53	721,004.87	41.03
10 Transportation	169,163.38	22,633.26	20%	13.38%	0.00	69,074.63	100,088.75	5.69
11 Bus Depreciation Reserve	377,556.07	0.00	N/A	0.00%	248,356.51	9,182.00	120,017.56	6.83
13 Tuition	138,000.00		N/A		80,954.91	1,672.00	55,373.09	3.15
14 Retirement	705,000.00	36,978.14	20%	5.25%	0.00	705,000.00		
17 Adult Education	13,305.16	0.00	35%	0.00%	13,305.16	2,588.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	121,344.19	0.00	N/A	0.00%	89,607.17	6,737.02	25,000.00	1.42
29 Flexibility	37,068.84	0.00	N/A	0.00%	27,459.49	9,609.35	0.00	0.00
61 Building Reserve	202,442.58	0.00	N/A	0.00%	98,042.58	64,561.29	39,838.71	2.27
Total of All Funds	5,831,724.62	389,300.40			557,725.82	4,215,263.82	1,061,322.98	60.39

50 Debt Service Tax Jurisdiction								
16	575,507.60	155,912.90	20-9-438	27.09%	0.00	4,556.00	570,951.60	32.49

Budget Report
FY 2026

16 Gallatin

Submit ID: 0360-04955838

0360 Three Forks Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	THREE FORKS K-6	431
M1	THREE FORKS 7-8	125

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,797,141.15
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	343,950.36
D.	At Risk Student	(I-D)	10,293.60
E.	Indian Education For All	(I-E)	14,105.72
F.	American Indian Achievement Gap	(I-F)	2,490.00
G.	Data For Achievement	(I-G)	13,505.24
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	121,280.28
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	39,410.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	560
B.	BASE Budget Limit	(II-B)	3,532,927.91
C.	Maximum Budget Limit	(II-C)	4,358,539.59
D.	Over-BASE Levy As Submitted on Budget	(II-D)	297,347.09
E.	Adopted Budget	(II-E)	3,830,275.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,770,497.31
H.	Maximum Budget Limit	(II-H)	4,788,789.13
I.	Highest Budget Without a Vote	(II-I)	4,067,844.40
J.	Highest Budget	(II-J)	4,788,789.13
K.	Highest Voted Amount	(II-K)	720,944.73
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	4,067,844.40

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		329,689.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		329,689.00

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		4,067,844.40
	1. BASE Budget Limit	(V-A1)	3,770,497.31	
	2. Over-BASE Budget	(V-A2)	297,347.09	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,797,141.15
	1. Direct State Aid Paid By State	(V-B1)	1,797,141.15	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		343,950.36
D.	At Risk Student	(V-D)		10,293.60
E.	Indian Education For All	(V-E)		14,105.72
F.	American Indian Achievement Gap	(V-F)		2,490.00
G.	Data For Achievement	(V-G)		13,505.24
H.	Special Education Allowable Cost Payment	(V-H)		121,280.28
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		47,788.38
	1. Actual Non-Levy Revenue	(V-J1)	27,176.09	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	20,612.29	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,419,942.58
	1. State - Guaranteed Tax Base Aid	(V-L1)	996,284.80	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	423,657.78	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,770,497.31

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		297,347.09
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		297,347.09

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		24.11
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		16.92
	1. District Property Tax Levy Mills	(V-U1)	16.92	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		41.03

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
16 Gallatin

Submit ID: 0360-04955838

0360 Three Forks Elem

01 General Fund

Adopted Budget	0001	4,067,844.40

Budget Uses

Expenditure Budget	0002	4,067,844.40
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,797,141.15
Quality Educator	3111	343,950.36
At Risk Student	3112	10,293.60
Indian Education For All	3113	14,105.72
American Indian Achievement Gap	3114	2,490.00
State Special Education Allowable Cost Payment to Districts	3115	121,280.28
Data For Achievement	3116	13,505.24
State - Guaranteed Tax Base Aid	3120	996,284.80

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	27,176.09
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	20,612.29
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	423,657.78		
Over-BASE Levy	1110(c)	297,347.09		
District Tax Levy			1110	721,004.87
Total Estimated Revenues to Fund Adopted Budget			0004	4,067,844.40
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	169,163.38

Budget Uses

Expenditure Budget	0002	169,163.38
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	62,688.75
Contingency	0006	6,268.88
Over-Schedule	0011	100,205.75
Fund Balance for Budget	TFS48	22,633.26
Operating Reserve	0961	22,633.26
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	117.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	17,239.40
State - On-Schedule Transportation Reimbursement	3210	51,718.23
District Tax Levy	1110	100,088.75
District Mills	999	5.69
Total Estimated Revenues to Fund Adopted Budget	0004	169,163.38
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

16 Gallatin

Submit ID: 0360-04955838

0360 Three Forks Elem

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	377,556.07

Budget Uses

Expenditure Budget	0002	377,556.07
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	248,356.51
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	248,356.51
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	9,182.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	120,017.56
District Mills	999	6.83
Total Estimated Revenues to Fund Adopted Budget	0004	377,556.07

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2024 Integrated CE Route Bus, 81 passenger, Diesel	2024	87,322.76	17,464.55	17,464.55	17,464.55
2023 International 81 passenger Route Bus	2023	72,785.39	29,114.16	14,557.08	14,557.08
2020 ULTRA-COACHLINER ACTIVITY BUS	2022	190,264.59	114,158.76	38,052.92	38,052.92
Kajeet 1200M Modem for IBR1700/COR Dock (6 at $599 each)	2022	3,594.00	1,437.60	718.80	718.80
Kajeet SmartBus Hard Install Kits for buses (6 at $495 each)	2022	2,970.00	1,188.00	594.00	594.00
Kajeet SmartBus Portable Kit for van	2022	159.97	63.98	31.99	31.99
2022 INTL 72 PASS ROUTE BUS	2021	64,685.78	51,748.64	12,937.16	12,937.16
2020 IC CE SCHOOL BUS	2020	57,705.30	57,705.30	11,541.06	11,541.06
2019 BLUEBIRD ACTIVITY BUS	2018	120,600.00	144,720.00	24,120.00	24,120.00
2005 Bluebird Activity Bus	2011	46,900.00	70,350.00	N/A	NA
2001 BLUEBIRD ACTIVITY BUS	2010	50,250.00	75,375.00	N/A	NA
Total					120,017.56

Budget Report
FY 2026

16 Gallatin

0360 Three Forks Elem

Submit ID: 0360-04955838

13 Tuition Fund

Adopted Budget	0001	138,000.00

Budget Uses

Expenditure Budget	0002	138,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	80,954.91
Unreserved Fund Balance Reappropriated	0970	80,954.91

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,672.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	55,373.09
District Mills	999	3.15
Total Estimated Revenues to Fund Adopted Budget	0004	138,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

16 Gallatin

Submit ID: 0360-04955838

0360 Three Forks Elem

14 Retirement Fund

Adopted Budget	0001	705,000.00

Budget Uses

Expenditure Budget	0002	705,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	36,978.14
Operating Reserve	0961	36,978.14
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	1,912.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	703,088.00
Total Estimated Revenues to Fund Adopted Budget	0004	705,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	13,305.16

Budget Uses

Expenditure Budget	0002	13,305.16
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	13,305.16
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	13,305.16

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	1,885.00
Interest Earnings	1510	703.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	13,305.16
Estimated Revenues Exceeding Adopted Budget	0004a	2,588.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	121,344.19

Budget Uses

Expenditure Budget	0002	121,344.19
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	89,607.17
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	89,607.17
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	3,501.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	3,236.02
District Tax Levy	1110	25,000.00
District Mills	999	1.42
Total Estimated Revenues to Fund Adopted Budget	0004	121,344.19
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

16 Gallatin

0360 Three Forks Elem

Submit ID: 0360-04955838

29 Flexibility Fund

Adopted Budget	0001	37,068.84

Budget Uses

Expenditure Budget	0002	37,068.84
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	27,459.49
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	27,459.49

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	998.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	8,611.35
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	37,068.84
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
16 Gallatin

Submit ID: 0360-04955838

0360 Three Forks Elem

50 Debt Service Fund
16

Taxable Value		17,575,221.00
Adopted Budget	0001	575,507.60

Budget Uses

Expenditure Budget	0002	575,507.60
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	155,912.90
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	155,912.90
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	4,556.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	570,951.60
Jurisdiction Mills	999	32.49
Total Estimated Revenues to Fund Adopted Budget	0004	575,507.60
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
Elementary Bond	08/04/2020	06/30/2045	9,105,000.00	7,680,000.00	195,000.00	224,600.00	500.00
Elementary Bond	06/24/2022	06/15/2029	895,000.00	520,149.58	126,822.44	27,810.27	0.00
Total Bond Requirements							574,732.71

SIDs

Issue Type	Amount
Elementary	774.89
Total SID Requirements	774.89

Total Debt Service Requirements	0002	575,507.60

Budget Report
FY 2026

16 Gallatin

0360 Three Forks Elem

Submit ID: 0360-04955838

61 Building Reserve Fund

Adopted Budget		0001	202,442.58

Budget Uses

Expenditure Budget		0002	202,442.58
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	98,042.58
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	98,042.58
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	64,561.29
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	39,838.71	
District Tax Levy		1110	39,838.71
District Mills		999	2.27
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.27
Total Estimated Revenues to Fund Adopted Budget		0004	202,442.58

Budget Report
FY 2026

16 Gallatin

0361 Three Forks H S

Submit ID: 0361-31914049

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	269	17,222,083

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 16 Gallatin	N/A	198	11,971,863
Non-located - 04 Broadwater	N/A	71	5,250,220

The final budget is approved as set forth in this document.

Certification

District Clerk: Alisa Meeks

(Signature) (Date)

Chairperson, School Trustees: Emily Kennedy

(Signature) (Date)

County Superintendent: John Nielson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

16 Gallatin

Submit ID: 0361-31914049

0361 Three Forks H S

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,492,057.23	249,192.19	10%	10.00%	0.00	2,089,888.83	402,168.40	23.34
10 Transportation	118,541.80	23,708.36	20%	20.00%	6,782.85	52,715.71	59,043.24	3.43
11 Bus Depreciation Reserve	202,246.62	0.00	N/A	0.00%	138,003.48	5,104.00	59,139.14	3.43
13 Tuition	37,000.00		N/A		19,133.19	91.00	17,775.81	1.03
14 Retirement	357,000.00	71,400.00	20%	20.00%	62,548.22	294,451.78		
17 Adult Education	40,635.77	0.00	35%	0.00%	40,635.77	3,732.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	17,426.43	0.00	N/A	0.00%	14,888.57	2,537.86	0.00	0.00
29 Flexibility	43,179.20	0.00	N/A	0.00%	19,016.17	24,163.03	0.00	0.00
61 Building Reserve	86,339.25	0.00	N/A	0.00%	15,289.40	49,204.57	21,845.28	1.27
Total of All Funds	3,394,426.30	344,300.55			316,297.65	2,521,888.78	559,971.87	32.50

50 Debt Service Tax Jurisdiction								
16	902,124.89	217,614.04	20-9-438	24.12%	0.00	12,525.00	889,599.89	51.65

Budget Report
FY 2026

16 Gallatin

Submit ID: 0361-31914049

0361 Three Forks H S

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 THREE FORKS HS 9-12 269 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,154,892.00
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	128,470.68
D.	At Risk Student	(I-D)	5,064.84
E.	Indian Education For All	(I-E)	6,824.53
F.	American Indian Achievement Gap	(I-F)	1,992.00
G.	Data For Achievement	(I-G)	6,534.01
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	56,713.80
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	48,237.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	270
B.	BASE Budget Limit	(II-B)	2,183,698.48
C.	Maximum Budget Limit	(II-C)	2,719,910.50
D.	Over-BASE Levy As Submitted on Budget	(II-D)	196,851.05
E.	Adopted Budget	(II-E)	2,380,549.53

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,295,206.18
H.	Maximum Budget Limit	(II-H)	2,951,834.55
I.	Highest Budget Without a Vote	(II-I)	2,492,057.23
J.	Highest Budget	(II-J)	2,951,834.55
K.	Highest Voted Amount	(II-K)	459,777.32
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,492,057.23

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		249,192.19
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		249,192.19

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,492,057.23
1.	BASE Budget Limit	(V-A1)	2,295,206.18	
2.	Over-BASE Budget	(V-A2)	196,851.05	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,154,892.00
1.	Direct State Aid Paid By State	(V-B1)	1,154,892.00	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		128,470.68
D.	At Risk Student	(V-D)		5,064.84
E.	Indian Education For All	(V-E)		6,824.53
F.	American Indian Achievement Gap	(V-F)		1,992.00
G.	Data For Achievement	(V-G)		6,534.01
H.	Special Education Allowable Cost Payment	(V-H)		56,713.80
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		55,043.71
1.	Actual Non-Levy Revenue	(V-J1)	19,410.12	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	35,633.59	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		879,670.61
1.	State - Guaranteed Tax Base Aid	(V-L1)	674,353.26	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	205,317.35	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,295,206.18

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		196,851.05
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		196,851.05

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		11.91
U.	Over-BASE Mills	(V-U)		11.43
	1. District Property Tax Levy Mills	(V-U1)	11.43	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		23.34

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
16 Gallatin

Submit ID: 0361-31914049

0361 Three Forks H S

01 General Fund

Adopted Budget	0001	2,492,057.23

Budget Uses

Expenditure Budget	0002	2,492,057.23
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,154,892.00
Quality Educator	3111	128,470.68
At Risk Student	3112	5,064.84
Indian Education For All	3113	6,824.53
American Indian Achievement Gap	3114	1,992.00
State Special Education Allowable Cost Payment to Districts	3115	56,713.80
Data For Achievement	3116	6,534.01
State - Guaranteed Tax Base Aid	3120	674,353.26

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	19,410.12
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	35,633.59
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	205,317.35		
Over-BASE Levy	1110(c)	196,851.05		
District Tax Levy			1110	402,168.40
Total Estimated Revenues to Fund Adopted Budget			0004	2,492,057.23
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	118,541.80

Budget Uses

Expenditure Budget	0002	118,541.80
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	47,552.45
Contingency	0006	4,755.25
Over-Schedule	0011	66,234.10
Fund Balance for Budget	TFS48	30,491.21
Operating Reserve	0961	23,708.36
Unreserved Fund Balance Reappropriated	0970	6,782.85

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	408.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	13,076.92
State - On-Schedule Transportation Reimbursement	3210	39,230.79
District Tax Levy	1110	59,043.24
District Mills	999	3.43
Total Estimated Revenues to Fund Adopted Budget	0004	118,541.80
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

16 Gallatin

0361 Three Forks H S

Submit ID: 0361-31914049

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	202,246.62

Budget Uses

Expenditure Budget	0002	202,246.62
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	138,003.48
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	138,003.48
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	5,104.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	59,139.14
District Mills	999	3.43
Total Estimated Revenues to Fund Adopted Budget	0004	202,246.62

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2024 Integrated CE Route Bus, 81 Passenger, Diesel	2024	43,009.72	8,601.94	8,601.94	8,601.94
2023 International Route Bus 81 Passenger	2023	35,849.52	14,339.80	7,169.90	7,169.90
2020 ULTRA-COACHLINER ACTIVITY BUS	2022	93,712.41	56,227.44	18,742.48	18,742.48
Kajeet 1200M Modem for IBR1700/COR Dock (3 at $599 each)	2022	1,797.00	718.80	359.40	359.40
Kajeet SmartBus 1700 Hard Install Kit for buses (3 at $495 each)	2022	1,485.00	594.00	297.00	297.00
Kajeet SmartBus Portable Kit for van	2022	159.97	63.98	31.99	31.99
2022 INTL 72 PASS ROUTE BUS	2021	31,860.16	25,488.12	6,372.03	6,372.03
IC CE SCHOOL BUS	2020	28,422.02	28,422.00	5,684.40	5,684.40
2019 BLUEBIRD ACTIVITY BUS	2018	59,400.00	71,280.00	11,880.00	11,880.00
2005 Bluebird Activity Bus	2011	21,450.00	32,175.00	N/A	NA
2001 Blubird Activity Bus	2010	24,750.00	37,125.00	N/A	NA
Total					59,139.14

Budget Report
FY 2026
16 Gallatin

0361 Three Forks H S

Submit ID: 0361-31914049

13 Tuition Fund

Adopted Budget	0001	37,000.00

Budget Uses

Expenditure Budget	0002	37,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	19,133.19
Unreserved Fund Balance Reappropriated	0970	19,133.19

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	91.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	17,775.81
District Mills	999	1.03
Total Estimated Revenues to Fund Adopted Budget	0004	37,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	357,000.00

Budget Uses

Expenditure Budget	0002	357,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	133,948.22
Operating Reserve	0961	71,400.00
Unreserved Fund Balance Reappropriated	0970	62,548.22

Estimated Funding Sources

Interest Earnings	1510	3,369.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	291,082.78
Total Estimated Revenues to Fund Adopted Budget	0004	357,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

16 Gallatin

0361 Three Forks H S

Submit ID: 0361-31914049

17 Adult Education Fund

Adopted Budget	0001	40,635.77

Budget Uses

Expenditure Budget	0002	40,635.77
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	40,635.77
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	40,635.77

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	1,885.00
Interest Earnings	1510	1,847.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	40,635.77
Estimated Revenues Exceeding Adopted Budget	0004a	3,732.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	17,426.43

Budget Uses

Expenditure Budget	0002	17,426.43
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	14,888.57
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	14,888.57
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	568.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,969.86
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	17,426.43
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

16 Gallatin

0361 Three Forks H S

Submit ID: 0361-31914049

29 Flexibility Fund

Adopted Budget	0001	43,179.20

Budget Uses

Expenditure Budget	0002	43,179.20
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	19,016.17
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	19,016.17

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,530.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	22,633.03
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	43,179.20
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
16 Gallatin

Submit ID: 0361-31914049

0361 Three Forks H S

50 Debt Service Fund
16

Taxable Value		17,222,083.00
Adopted Budget	0001	902,124.89

Budget Uses

Expenditure Budget	0002	902,124.89
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	217,614.04
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	217,614.04
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	12,525.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	889,599.89
Jurisdiction Mills	999	51.65
Total Estimated Revenues to Fund Adopted Budget	0004	902,124.89
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
High School Bond	08/04/2020	06/30/2045	15,000,000.00	12,530,000.00	445,000.00	455,850.00	500.00
Total Bond Requirements							901,350.00

SIDs

Issue Type		Amount
High School		774.89
Total SID Requirements		774.89
Total Debt Service Requirements	0002	902,124.89

Budget Report
FY 2026
16 Gallatin

Submit ID: 0361-31914049

0361 Three Forks H S

61 Building Reserve Fund

Adopted Budget		0001	86,339.25

Budget Uses

Expenditure Budget		0002	86,339.25
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	15,289.40
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	15,289.40
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	49,204.57
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	21,845.28	
District Tax Levy		1110	21,845.28
District Mills		999	1.27
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.27
Total Estimated Revenues to Fund Adopted Budget		0004	86,339.25

Budget Report
FY 2026

04 Broadwater

Submit ID: 0055-59497577

0055 Townsend K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	555	200	18,604,841

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Courtney Bancroft

(Signature) (Date)

Chairperson, School Trustees: Jason Noyes

(Signature) (Date)

County Superintendent: Melissa Franks

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

04 Broadwater

Submit ID: 0055-59497577

0055 Townsend K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	6,450,674.23	649,891.78	10%	10.07%	47,067.12	4,724,693.84	1,678,913.27	90.25
10 Transportation	481,003.81	96,200.76	20%	20.00%	20,527.49	201,102.92	259,373.40	13.94
11 Bus Depreciation Reserve	230,230.08	0.00	N/A	0.00%	103,233.28	0.00	126,996.80	6.83
13 Tuition	199,848.18		N/A		100,885.78	0.00	98,962.40	5.32
14 Retirement	953,204.23	190,640.85	20%	20.00%	26,815.91	926,388.32		
17 Adult Education	75,895.00	10,000.00	35%	13.18%	52,393.16	0.00	23,501.84	1.26
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	73,729.36	0.00	N/A	0.00%	18,993.25	4,736.11	50,000.00	2.69
29 Flexibility	264,468.70	0.00	N/A	0.00%	225,770.85	38,697.85	0.00	0.00
61 Building Reserve	99,114.89	0.00	N/A	0.00%	99,114.89	0.00	0.00	0.00
Total of All Funds	8,828,168.48	946,733.39			694,801.73	5,895,619.04	2,237,747.71	120.29

50 Debt Service Tax Jurisdiction								
01	1,316,959.44	0.00	20-9-438	0.00%	80,815.22	0.00	1,236,144.22	66.44

Budget Report
FY 2026

04 Broadwater

Submit ID: 0055-59497577

0055 Townsend K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	TOWNSEND K-6	438
M1	TOWNSEND 7-8	117
H1	BROADWATER HS 9-12	200

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	2,689,648.79
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	450,146.74
D.	At Risk Student	(I-D)	19,901.59
E.	Indian Education For All	(I-E)	19,154.07
F.	American Indian Achievement Gap	(I-F)	7,719.00
G.	Data For Achievement	(I-G)	18,338.95
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	123,518.00
I.	State Special Education Related-Services Payment To Coop	(I-I)	41,170.15
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	36,559.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	29,602.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	730
B.	BASE Budget Limit	(II-B)	4,995,596.84
C.	Maximum Budget Limit	(II-C)	6,223,740.94
D.	Over-BASE Levy As Submitted on Budget	(II-D)	932,331.50
E.	Adopted Budget	(II-E)	5,927,928.34

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	95%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	5,518,342.73
H.	Maximum Budget Limit	(II-H)	6,911,803.70
I.	Highest Budget Without a Vote	(II-I)	6,450,674.23
J.	Highest Budget	(II-J)	6,911,803.70
K.	Highest Voted Amount	(II-K)	461,129.47
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	6,450,674.23

Budget Report
FY 2026

04 Broadwater

Submit ID: 0055-59497577

0055 Townsend K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		645,067.42
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		4,824.36
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	4,824.36	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		47,067.12
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	47,067.12	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		696,958.90

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		**Elementary**	**High School**	**K-12**
A.	Special Education Allowable Costs	90,798.00	32,720.00	123,518.00
B.	Special Education RSBG to Coop	30,264.15	10,906.00	41,170.15
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	48,424.86	17,450.40	65,875.26

Proration of BASE Budget to Elementary and High School Programs:		**Elementary**	**High School**	**K-12**
E.	100% Of Basic Entitlement	203,457.00	364,401.00	567,858.00
F.	100% Of Per Student Entitlement	3,795,803.40	1,653,450.00	5,449,253.40
		3,999,260.40	2,017,851.00	6,017,111.40
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	1,411,738.92	712,301.40	2,124,040.32
H.	Special Education in BASE@40%	48,424.86	17,450.40	65,875.26
I.	Subsidized BASE Amount	1,460,163.78	729,751.80	2,189,915.58
J.	Subsidized BASE Ratio	67%	33%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		6,450,674.23
1.	BASE Budget Limit	(V-A1)	5,518,342.73	
2.	Over-BASE Budget	(V-A2)	932,331.50	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		2,689,648.79
1.	Direct State Aid Paid By State	(V-B1)	2,689,648.79	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		450,146.74
D.	At Risk Student	(V-D)		19,901.59
E.	Indian Education For All	(V-E)		19,154.07
F.	American Indian Achievement Gap	(V-F)		7,719.00
G.	Data For Achievement	(V-G)		18,338.95

H.	Special Education Allowable Cost Payment	(V-H)		123,518.00
I.	Remaining Fund Balance Available	(V-I)		47,067.12
J.	Non-Levy Revenue and Funding Sources	(V-J)		29,456.23
	1. Actual Non-Levy Revenue	(V-J1)	29,456.23	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		2,113,392.24
	1. State - Guaranteed Tax Base Aid	(V-L1)	1,366,810.47	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	746,581.77	
M.	**Subtotal of BASE Budget Revenue	(V-M)		5,518,342.73

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		932,331.50
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		932,331.50

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		25.67
T.	BASE Mills - High School	(V-T)		14.47
U.	Over-BASE Mills	(V-U)		50.11
	1. District Property Tax Levy Mills	(V-U1)	50.11	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		90.25

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

04 Broadwater

Submit ID: 0055-59497577

0055 Townsend K-12 Schools

01 General Fund

Adopted Budget	0001	6,450,674.23

Budget Uses

Expenditure Budget	0002	6,450,674.23
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	47,067.12
Direct State Aid	3110	2,689,648.79
Quality Educator	3111	450,146.74
At Risk Student	3112	19,901.59
Indian Education For All	3113	19,154.07
American Indian Achievement Gap	3114	7,719.00
State Special Education Allowable Cost Payment to Districts	3115	123,518.00
Data For Achievement	3116	18,338.95
State - Guaranteed Tax Base Aid	3120	1,366,810.47

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	20,167.89
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	9,288.34
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	746,581.77		
Over-BASE Levy	1110(c)	932,331.50		
District Tax Levy			1110	1,678,913.27
Total Estimated Revenues to Fund Adopted Budget			0004	6,450,674.23
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	481,003.81

Budget Uses

Expenditure Budget	0002	481,003.81
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	182,820.85
Contingency	0006	18,282.08
Over-Schedule	0011	279,900.88
Fund Balance for Budget	TFS48	116,728.25
Operating Reserve	0961	96,200.76
Unreserved Fund Balance Reappropriated	0970	20,527.49

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	50,275.73
State - On-Schedule Transportation Reimbursement	3210	150,827.19
District Tax Levy	1110	259,373.40
District Mills	999	13.94
Total Estimated Revenues to Fund Adopted Budget	0004	481,003.81
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

04 Broadwater

Submit ID: 0055-59497577

0055 Townsend K-12 Schools

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	230,230.08

Budget Uses

Expenditure Budget	0002	230,230.08
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	103,233.28
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	103,233.28
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	126,996.80
District Mills	999	6.83
Total Estimated Revenues to Fund Adopted Budget	0004	230,230.08

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2025 Freightliner Exec. Coach	2025	325,999.00	0.00	65,199.80	65,199.80
2004 Motor Coach Transit	2024	55,000.00	11,000.00	11,000.00	11,000.00
2020 Freightliner M2 106 Medium	2020	253,985.00	253,985.00	50,797.00	50,797.00
2001 Motor Coach Bus	2016	150,450.00	225,675.00	N/A	NA
1998 Van Hool Passenger Bus	2012	139,100.00	208,650.00	N/A	NA
1991 GMC BUS	2004	9,500.00	14,250.00	N/A	NA
1992 IHC Chassis/Amtran 71 Passenger	2002	31,703.00	47,554.50	N/A	NA
IHC/ANTRAN	1996	39,050.00	58,575.00	N/A	NA
Total					126,996.80

13 Tuition Fund

Adopted Budget	0001	199,848.18

Budget Uses

Expenditure Budget	0002	199,848.18
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	100,885.78
Unreserved Fund Balance Reappropriated	0970	100,885.78

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	98,962.40
District Mills	999	5.32
Total Estimated Revenues to Fund Adopted Budget	0004	199,848.18
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	953,204.23

Budget Uses

Expenditure Budget	0002	953,204.23
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	217,456.76
Operating Reserve	0961	190,640.85
Unreserved Fund Balance Reappropriated	0970	26,815.91

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	926,388.32
Total Estimated Revenues to Fund Adopted Budget	0004	953,204.23
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

04 Broadwater

Submit ID: 0055-59497577

0055 Townsend K-12 Schools

17 Adult Education Fund

Adopted Budget	0001	75,895.00

Budget Uses

Expenditure Budget	0002	75,895.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	62,393.16
Operating Reserve	0961	10,000.00
Unreserved Fund Balance Reappropriated	0970	52,393.16

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	23,501.84
District Mills	999	1.26
Total Estimated Revenues to Fund Adopted Budget	0004	75,895.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

04 Broadwater

Submit ID: 0055-59497577

0055 Townsend K-12 Schools

28 Technology Fund

Adopted Budget	0001	73,729.36

Budget Uses

Expenditure Budget	0002	73,729.36
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	18,993.25
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	18,993.25
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	4,736.11
District Tax Levy	1110	50,000.00
District Mills	999	2.69
Total Estimated Revenues to Fund Adopted Budget	0004	73,729.36
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

04 Broadwater

Submit ID: 0055-59497577

0055 Townsend K-12 Schools

29 Flexibility Fund

Adopted Budget	0001	264,468.70

Budget Uses

Expenditure Budget	0002	264,468.70
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	225,770.85
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	225,770.85

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	38,697.85
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	264,468.70
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

04 Broadwater

Submit ID: 0055-59497577

0055 Townsend K-12 Schools

50 Debt Service Fund

01

Taxable Value		18,604,841.00
Adopted Budget	0001	1,316,959.44

Budget Uses

Expenditure Budget	0002	1,316,959.44
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	80,815.22
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	80,815.22
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,236,144.22
Jurisdiction Mills	999	66.44
Total Estimated Revenues to Fund Adopted Budget	0004	1,316,959.44
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
High School Bond	08/20/2020	06/30/2040	941,900.00	734,500.00	40,000.00	25,362.50	300.00
Elementary Bond	08/20/2020	06/30/2040	17,896,100.00	13,955,500.00	760,000.00	481,887.50	300.00
Total Bond Requirements							1,307,850.00

SIDs

Issue Type	Amount
High School	9,109.44
Total SID Requirements	9,109.44

Total Debt Service Requirements	0002	1,316,959.44

Budget Report
FY 2026

04 Broadwater

Submit ID: 0055-59497577

0055 Townsend K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	99,114.89

Budget Uses

Expenditure Budget		0002	99,114.89
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	99,114.89
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	99,114.89
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	99,114.89

Budget Report
FY 2026

09 Custer

0177 Trail Creek Elem

Submit ID: 0177-81069642

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	8	N/A	1,185,653

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Theresa Zook

(Signature) (Date)

Chairperson, School Trustees: Christina Ostendorf

(Signature) (Date)

County Superintendent: Carla Begger

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026
09 Custer
0177 Trail Creek Elem

Submit ID: 0177-81069642

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	113,626.47	10,000.00	10%	8.80%	3,307.30	76,492.46	33,826.71	28.53
10 Transportation	4,435.20	500.00	20%	11.27%	224.82	4,210.38	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	20,058.91		N/A		0.00	0.00	20,058.91	16.92
14 Retirement	11,184.00	1,000.00	20%	8.94%	2,964.53	8,219.47		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	340.91	0.00	N/A	0.00%	247.68	93.23	0.00	0.00
29 Flexibility	7,848.69	0.00	N/A	0.00%	7,548.69	300.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	157,494.18	11,500.00			14,293.02	89,315.54	53,885.62	45.45

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

09 Custer

0177 Trail Creek Elem

Submit ID: 0177-81069642

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 RIVERVIEW K-8 8

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	50,374.40
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	15,132.00
D.	At Risk Student	(I-D)	934.85
E.	Indian Education For All	(I-E)	202.96
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	194.32
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,308.80
I.	State Special Education Related-Services Payment To Coop	(I-I)	436.24
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	238.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	6
B.	BASE Budget Limit	(II-B)	79,904.97
C.	Maximum Budget Limit	(II-C)	99,900.68
D.	Over-BASE Levy As Submitted on Budget	(II-D)	5,000.00
E.	Adopted Budget	(II-E)	84,904.97

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	108,626.47
H.	Maximum Budget Limit	(II-H)	132,212.37
I.	Highest Budget Without a Vote	(II-I)	113,626.47
J.	Highest Budget	(II-J)	132,212.37
K.	Highest Voted Amount	(II-K)	18,585.90
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	113,626.47

Budget Report
FY 2026
09 Custer
0177 Trail Creek Elem

Submit ID: 0177-81069642

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		10,000.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		3,307.30
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	3,307.30	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		13,307.30

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		113,626.47
	1. BASE Budget Limit	(V-A1)	108,626.47	
	2. Over-BASE Budget	(V-A2)	5,000.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		50,374.40
	1. Direct State Aid Paid By State	(V-B1)	50,374.40	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		15,132.00
D.	At Risk Student	(V-D)		934.85
E.	Indian Education For All	(V-E)		202.96
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		194.32
H.	Special Education Allowable Cost Payment	(V-H)		1,308.80
I.	Remaining Fund Balance Available	(V-I)		3,307.30
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,559.35
	1. Actual Non-Levy Revenue	(V-J1)	2,559.35	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		34,612.49
	1. State - Guaranteed Tax Base Aid	(V-L1)	5,785.78	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	28,826.71	
M.	**Subtotal of BASE Budget Revenue	(V-M)		108,626.47

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		5,000.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		5,000.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		24.31
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		4.22
	1. District Property Tax Levy Mills	(V-U1)	4.22	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		28.53

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
09 Custer
0177 Trail Creek Elem

Submit ID: 0177-81069642

01 General Fund

Adopted Budget	0001	113,626.47

Budget Uses

Expenditure Budget	0002	113,626.47
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	3,307.30
Direct State Aid	3110	50,374.40
Quality Educator	3111	15,132.00
At Risk Student	3112	934.85
Indian Education For All	3113	202.96
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	1,308.80
Data For Achievement	3116	194.32
State - Guaranteed Tax Base Aid	3120	5,785.78

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,559.35
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	28,826.71		
Over-BASE Levy	1110(c)	5,000.00		
District Tax Levy			1110	33,826.71
Total Estimated Revenues to Fund Adopted Budget			0004	113,626.47
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	4,435.20

Budget Uses

Expenditure Budget	0002	4,435.20
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	4,032.00
Contingency	0006	403.20
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	724.82
Operating Reserve	0961	500.00
Unreserved Fund Balance Reappropriated	0970	224.82

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	883.98
State - On-Schedule Transportation Reimbursement	3210	3,326.40
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,435.20
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	20,058.91

Budget Uses

Expenditure Budget	0002	20,058.91
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	20,058.91
District Mills	999	16.92
Total Estimated Revenues to Fund Adopted Budget	0004	20,058.91
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
09 Custer
0177 Trail Creek Elem

Submit ID: 0177-81069642

14 Retirement Fund

Adopted Budget	0001	11,184.00

Budget Uses

Expenditure Budget	0002	11,184.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,964.53
Operating Reserve	0961	1,000.00
Unreserved Fund Balance Reappropriated	0970	2,964.53

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	8,219.47
Total Estimated Revenues to Fund Adopted Budget	0004	11,184.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
09 Custer

0177 Trail Creek Elem

Submit ID: 0177-81069642

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	340.91

Budget Uses

Expenditure Budget	0002	340.91
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	247.68
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	247.68
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	93.23
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	340.91
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
09 Custer
0177 Trail Creek Elem

Submit ID: 0177-81069642

29 Flexibility Fund

Adopted Budget	0001	7,848.69

Budget Uses

Expenditure Budget	0002	7,848.69
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,548.69
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,548.69

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	300.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,848.69
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
09 Custer
0177 Trail Creek Elem

Submit ID: 0177-81069642

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2026

27 Lincoln

0534 Trego Elem

Submit ID: 0534-37115245

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 17	N/A	2,393,922

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Karmen McKinney

(Signature) (Date)

Chairperson, School Trustees: Nancy Wilkins

(Signature) (Date)

County Superintendent: Suzy Rios

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

27 Lincoln

0534 Trego Elem

Submit ID: 0534-37115245

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	218,984.81	22,325.20	10%	10.19%	25,102.77	126,388.80	67,493.24	28.20
10 Transportation	42,863.57	8,572.71	20%	20.00%	14,484.23	28,379.34	0.00	0.00
11 Bus Depreciation Reserve	79,793.91	0.00	N/A	0.00%	60,400.83	0.00	19,393.08	8.10
13 Tuition	21,500.00		N/A		742.62	0.00	20,757.38	8.67
14 Retirement	35,000.00	7,000.00	20%	20.00%	9,653.84	25,346.16		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	2,514.97	0.00	N/A	0.00%	2,363.96	151.01	0.00	0.00
29 Flexibility	8,363.96	0.00	N/A	0.00%	8,363.96	0.00	0.00	0.00
61 Building Reserve	112,945.61	0.00	N/A	0.00%	70,300.61	34,116.00	8,529.00	3.56
Total of All Funds	521,966.83	37,897.91			191,412.82	214,381.31	116,172.70	48.53

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

27 Lincoln

0534 Trego Elem

Submit ID: 0534-37115245

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 TREGO K-8 17 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	76,498.15
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	23,454.60
D.	At Risk Student	(I-D)	1,934.48
E.	Indian Education For All	(I-E)	431.29
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	412.93
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	8,943.20
I.	State Special Education Related-Services Payment To Coop	(I-I)	708.89
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	747.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	23
B.	BASE Budget Limit	(II-B)	186,363.32
C.	Maximum Budget Limit	(II-C)	233,120.18
D.	Over-BASE Levy As Submitted on Budget	(II-D)	43,038.03
E.	Adopted Budget	(II-E)	229,720.86

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	175,946.78
H.	Maximum Budget Limit	(II-H)	217,801.10
I.	Highest Budget Without a Vote	(II-I)	218,984.81
J.	Highest Budget	(II-J)	246,919.85
K.	Highest Voted Amount	(II-K)	27,935.04
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	218,984.81

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		21,898.48
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		426.72
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	426.72	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		25,102.77
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	25,102.77	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		47,427.97

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		218,984.81
1.	BASE Budget Limit	(V-A1)	175,946.78	
2.	Over-BASE Budget	(V-A2)	43,038.03	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		76,498.15
1.	Direct State Aid Paid By State	(V-B1)	76,498.15	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		23,454.60
D.	At Risk Student	(V-D)		1,934.48
E.	Indian Education For All	(V-E)		431.29
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		412.93
H.	Special Education Allowable Cost Payment	(V-H)		8,943.20
I.	Remaining Fund Balance Available	(V-I)		25,102.77
J.	Non-Levy Revenue and Funding Sources	(V-J)		6,639.08
1.	Actual Non-Levy Revenue	(V-J1)	5,229.44	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	1,409.64	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		32,530.28
1.	State - Guaranteed Tax Base Aid	(V-L1)	8,075.07	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	24,455.21	
M.	**Subtotal of BASE Budget Revenue	(V-M)		175,946.78

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		43,038.03
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		43,038.03

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		10.22
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		17.98
	1. District Property Tax Levy Mills	(V-U1)	17.98	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		28.20

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

27 Lincoln

0534 Trego Elem

Submit ID: 0534-37115245

01 General Fund

Adopted Budget	0001	218,984.81

Budget Uses

Expenditure Budget	0002	218,984.81
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	25,102.77
Direct State Aid	3110	76,498.15
Quality Educator	3111	23,454.60
At Risk Student	3112	1,934.48
Indian Education For All	3113	431.29
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	8,943.20
Data For Achievement	3116	412.93
State - Guaranteed Tax Base Aid	3120	8,075.07

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,356.49
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	1,872.95
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	1,409.64
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	24,455.21		
Over-BASE Levy	1110(c)	43,038.03		
District Tax Levy			1110	67,493.24
Total Estimated Revenues to Fund Adopted Budget			0004	218,984.81
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	42,863.57

Budget Uses

Expenditure Budget	0002	42,863.57
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	28,635.66
Contingency	0006	2,863.57
Over-Schedule	0011	11,364.34
Fund Balance for Budget	TFS48	23,056.94
Operating Reserve	0961	8,572.71
Unreserved Fund Balance Reappropriated	0970	14,484.23

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	4,754.91
State - On-Schedule Transportation Reimbursement	3210	23,624.43
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	42,863.57
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	79,793.91

Budget Uses

Expenditure Budget	0002	79,793.91
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	60,400.83
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	60,400.83
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	19,393.08
District Mills	999	8.10
Total Estimated Revenues to Fund Adopted Budget	0004	79,793.91

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Nissan Pathfinder	2025	49,265.38	0.00	9,853.08	9,853.08
2013 Bluebird Handicap Accessible	2022	28,500.00	17,100.00	5,700.00	5,700.00
2013 Bluebird	2021	19,200.00	11,040.00	3,840.00	3,840.00
1357	2008	74,200.00	111,300.00	N/A	NA
Total					19,393.08

13 Tuition Fund

Adopted Budget	0001	21,500.00

Budget Uses

Expenditure Budget	0002	21,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	742.62
Unreserved Fund Balance Reappropriated	0970	742.62

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	20,757.38
District Mills	999	8.67
Total Estimated Revenues to Fund Adopted Budget	0004	21,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

27 Lincoln

0534 Trego Elem

Submit ID: 0534-37115245

14 Retirement Fund

Adopted Budget	0001	35,000.00

Budget Uses

Expenditure Budget	0002	35,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	16,653.84
Operating Reserve	0961	7,000.00
Unreserved Fund Balance Reappropriated	0970	9,653.84

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	25,346.16
Total Estimated Revenues to Fund Adopted Budget	0004	35,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	2,514.97

Budget Uses

Expenditure Budget	0002	2,514.97
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,363.96
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,363.96
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	151.01
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,514.97
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	8,363.96

Budget Uses

Expenditure Budget	0002	8,363.96
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,363.96
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	8,363.96

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	8,363.96
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
27 Lincoln

0534 Trego Elem

Submit ID: 0534-37115245

61 Building Reserve Fund

Adopted Budget		0001	112,945.61

Budget Uses

Expenditure Budget		0002	112,945.61
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	70,300.61
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	70,300.61
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	34,116.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	8,529.00	
District Tax Levy		1110	8,529.00
District Mills		999	3.56
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.56
Total Estimated Revenues to Fund Adopted Budget		0004	112,945.61

Budget Report
FY 2026

25 Lewis & Clark

0491 Trinity Elem

Submit ID: 0491-58509447

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	44	N/A	5,934,864

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Joane Bayer

(Signature) (Date)

Chairperson, School Trustees: Alison Fitzsimmons

(Signature) (Date)

County Superintendent: Katrina Chaney

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

25 Lewis & Clark

0491 Trinity Elem

Submit ID: 0491-58509447

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	342,528.43	38,895.47	10%	11.36%	25,540.22	214,433.24	102,554.97	17.28
10 Transportation	105,000.00	21,000.00	20%	20.00%	12,429.61	14,076.72	78,493.67	13.23
11 Bus Depreciation Reserve	21,892.30	0.00	N/A	0.00%	17,892.30	2,000.00	2,000.00	0.34
13 Tuition	305,000.00		N/A		2,506.15	0.00	302,493.85	50.97
14 Retirement	44,000.00	6,082.15	20%	13.82%	0.00	44,000.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,735.56	0.00	N/A	0.00%	1,451.50	284.06	0.00	0.00
29 Flexibility	28,185.71	0.00	N/A	0.00%	28,185.71	0.00	0.00	0.00
61 Building Reserve	45,017.96	0.00	N/A	0.00%	77.17	29,305.66	15,635.13	2.63
Total of All Funds	893,359.96	65,977.62			88,082.66	304,099.68	501,177.62	84.45

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

25 Lewis & Clark

0491 Trinity Elem

Submit ID: 0491-58509447

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 TRINITY K-6 44

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	154,825.96
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	34,425.30
D.	At Risk Student	(I-D)	6,229.85
E.	Indian Education For All	(I-E)	1,116.28
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	1,068.76
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	7,198.40
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,399.32
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	43
B.	BASE Budget Limit	(II-B)	292,469.95
C.	Maximum Budget Limit	(II-C)	361,653.77
D.	Over-BASE Levy As Submitted on Budget	(II-D)	11,557.31
E.	Adopted Budget	(II-E)	304,027.26

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	330,971.12
H.	Maximum Budget Limit	(II-H)	408,689.09
I.	Highest Budget Without a Vote	(II-I)	342,528.43
J.	Highest Budget	(II-J)	408,689.09
K.	Highest Voted Amount	(II-K)	66,160.66
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	342,528.43

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		34,252.84
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		4,642.63
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	4,642.63	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		25,540.22
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	25,540.22	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		64,435.69

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		342,528.43
	1. BASE Budget Limit	(V-A1)	330,971.12	
	2. Over-BASE Budget	(V-A2)	11,557.31	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		154,825.96
	1. Direct State Aid Paid By State	(V-B1)	154,825.96	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		34,425.30
D.	At Risk Student	(V-D)		6,229.85
E.	Indian Education For All	(V-E)		1,116.28
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		1,068.76
H.	Special Education Allowable Cost Payment	(V-H)		7,198.40
I.	Remaining Fund Balance Available	(V-I)		25,540.22
J.	Non-Levy Revenue and Funding Sources	(V-J)		9,568.69
	1. Actual Non-Levy Revenue	(V-J1)	263.89	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	9,304.80	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		90,997.66
	1. State - Guaranteed Tax Base Aid	(V-L1)	0.00	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	90,997.66	
M.	**Subtotal of BASE Budget Revenue	(V-M)		330,971.12

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		11,557.31
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		11,557.31

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		15.33
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		1.95
	1. District Property Tax Levy Mills	(V-U1)	1.95	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		17.28

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

25 Lewis & Clark

0491 Trinity Elem

Submit ID: 0491-58509447

01 General Fund

Adopted Budget	0001	342,528.43

Budget Uses

Expenditure Budget	0002	342,528.43
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	25,540.22
Direct State Aid	3110	154,825.96
Quality Educator	3111	34,425.30
At Risk Student	3112	6,229.85
Indian Education For All	3113	1,116.28
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	7,198.40
Data For Achievement	3116	1,068.76
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	106.20
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	157.69
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	9,304.80
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	90,997.66		
Over-BASE Levy	1110(c)	11,557.31		
District Tax Levy			1110	102,554.97
Total Estimated Revenues to Fund Adopted Budget			0004	342,528.43
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2026

25 Lewis & Clark

0491 Trinity Elem

Submit ID: 0491-58509447

10 Transportation Fund

Adopted Budget	0001	105,000.00

Budget Uses

Expenditure Budget	0002	105,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	14,076.72
Contingency	0006	0.00
Over-Schedule	0011	90,923.28
Fund Balance for Budget	TFS48	33,429.61
Operating Reserve	0961	21,000.00
Unreserved Fund Balance Reappropriated	0970	12,429.61

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	3,519.18
State - On-Schedule Transportation Reimbursement	3210	10,557.54
District Tax Levy	1110	78,493.67
District Mills	999	13.23
Total Estimated Revenues to Fund Adopted Budget	0004	105,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	21,892.30

Budget Uses

Expenditure Budget	0002	21,892.30
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	17,892.30
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	17,892.30
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	2,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	2,000.00
District Mills	999	0.34
Total Estimated Revenues to Fund Adopted Budget	0004	21,892.30

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2025 Blue Bird Bus	2024	130,000.00	12,000.00	26,000.00	1,000.00
2016 Chevrolet Micro Bird Bus	2017	55,544.20	57,317.68	11,108.84	1,000.00
Total					2,000.00

Budget Report
FY 2026

25 Lewis & Clark

0491 Trinity Elem

Submit ID: 0491-58509447

13 Tuition Fund

Adopted Budget	0001	305,000.00

Budget Uses

Expenditure Budget	0002	305,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,506.15
Unreserved Fund Balance Reappropriated	0970	2,506.15

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	302,493.85
District Mills	999	50.97
Total Estimated Revenues to Fund Adopted Budget	0004	305,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	44,000.00

Budget Uses

Expenditure Budget	0002	44,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,082.15
Operating Reserve	0961	6,082.15
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	44,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	44,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,735.56

Budget Uses

Expenditure Budget	0002	1,735.56
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,451.50
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,451.50
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	284.06
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,735.56
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	28,185.71

Budget Uses

Expenditure Budget	0002	28,185.71
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	28,185.71
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	28,185.71

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	28,185.71
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

25 Lewis & Clark

0491 Trinity Elem

Submit ID: 0491-58509447

61 Building Reserve Fund

Adopted Budget		0001	45,017.96

Budget Uses

Expenditure Budget		0002	45,017.96
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	77.17
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	77.17
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	29,305.66
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	15,635.13	
District Tax Levy		1110	15,635.13
District Mills		999	2.63
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.63
Total Estimated Revenues to Fund Adopted Budget		0004	45,017.96

Budget Report
FY 2026

45 Sanders

0807 Trout Creek Elem

Submit ID: 0807-28877702

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 48	N/A	6,676,630

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Robert Johnson

(Signature) (Date)

Chairperson, School Trustees: D. Scott Rasor

(Signature) (Date)

County Superintendent: Alisa Garcia

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

45 Sanders

Submit ID: 0807-28877702

0807 Trout Creek Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	617,406.86	62,229.00	10%	10.08%	2,501.55	341,587.87	273,317.44	40.94
10 Transportation	294,900.00	30,000.00	20%	10.17%	21,495.32	103,192.95	170,211.73	25.49
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	90,000.00		N/A		33,785.99	0.00	56,214.01	8.42
14 Retirement	110,000.00	22,000.00	20%	20.00%	41,918.99	68,081.01		
17 Adult Education	20,437.14	7,079.94	35%	34.64%	0.00	0.00	20,437.14	3.06
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	30,316.00	0.00	N/A	0.00%	4,888.24	427.76	25,000.00	3.74
29 Flexibility	32,543.22	0.00	N/A	0.00%	32,543.22	0.00	0.00	0.00
61 Building Reserve	77,500.02	0.00	N/A	0.00%	30,830.02	35,071.36	11,598.64	1.74
Total of All Funds	1,273,103.24	121,308.94			167,963.33	548,360.95	556,778.96	83.39

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

45 Sanders

Submit ID: 0807-28877702

0807 Trout Creek Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	TROUT CREEK K-8	39 *
M1	TROUT CREEK 7-8	9 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	228,072.28
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	58,560.84
D.	At Risk Student	(I-D)	5,979.64
E.	Indian Education For All	(I-E)	1,217.76
F.	American Indian Achievement Gap	(I-F)	1,245.00
G.	Data For Achievement	(I-G)	1,165.92
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	15,213.21
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,908.55
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	1,183.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	58
B.	BASE Budget Limit	(II-B)	516,719.35
C.	Maximum Budget Limit	(II-C)	648,811.08
D.	Over-BASE Levy As Submitted on Budget	(II-D)	118,992.78
E.	Adopted Budget	(II-E)	635,712.13

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	498,414.11
H.	Maximum Budget Limit	(II-H)	614,763.77
I.	Highest Budget Without a Vote	(II-I)	617,406.89
J.	Highest Budget	(II-J)	684,891.60
K.	Highest Voted Amount	(II-K)	67,484.71
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	617,406.86

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		61,740.69
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		488.31
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	488.31	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		2,501.55
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	2,501.55	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		64,730.55

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		617,406.86
1.	BASE Budget Limit	(V-A1)	498,414.11	
2.	Over-BASE Budget	(V-A2)	118,992.75	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		228,072.28
1.	Direct State Aid Paid By State	(V-B1)	228,072.28	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		58,560.84
D.	At Risk Student	(V-D)		5,979.64
E.	Indian Education For All	(V-E)		1,217.76
F.	American Indian Achievement Gap	(V-F)		1,245.00
G.	Data For Achievement	(V-G)		1,165.92
H.	Special Education Allowable Cost Payment	(V-H)		15,213.21
I.	Remaining Fund Balance Available	(V-I)		2,501.55
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,782.26
1.	Actual Non-Levy Revenue	(V-J1)	2,782.26	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		181,675.65
1.	State - Guaranteed Tax Base Aid	(V-L1)	27,350.96	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	154,324.69	
M.	**Subtotal of BASE Budget Revenue	(V-M)		498,414.11

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		118,992.75
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		118,992.75

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.12
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		17.82
	1. District Property Tax Levy Mills	(V-U1)	17.82	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		40.94

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
45 Sanders

Submit ID: 0807-28877702

0807 Trout Creek Elem

01 General Fund

Adopted Budget	0001	617,406.86

Budget Uses

Expenditure Budget	0002	617,406.86
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	2,501.55
Direct State Aid	3110	228,072.28
Quality Educator	3111	58,560.84
At Risk Student	3112	5,979.64
Indian Education For All	3113	1,217.76
American Indian Achievement Gap	3114	1,245.00
State Special Education Allowable Cost Payment to Districts	3115	15,213.21
Data For Achievement	3116	1,165.92
State - Guaranteed Tax Base Aid	3120	27,350.96

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,782.26
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	154,324.69		
Over-BASE Levy	1110(c)	118,992.75		
District Tax Levy			1110	273,317.44
Total Estimated Revenues to Fund Adopted Budget			0004	617,406.86
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	294,900.00

Budget Uses

Expenditure Budget	0002	294,900.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	93,811.77
Contingency	0006	9,381.18
Over-Schedule	0011	191,707.05
Fund Balance for Budget	TFS48	51,495.32
Operating Reserve	0961	30,000.00
Unreserved Fund Balance Reappropriated	0970	21,495.32

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	25,798.23
State - On-Schedule Transportation Reimbursement	3210	77,394.72
District Tax Levy	1110	170,211.73
District Mills	999	25.49
Total Estimated Revenues to Fund Adopted Budget	0004	294,900.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	90,000.00

Budget Uses

Expenditure Budget	0002	90,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	33,785.99
Unreserved Fund Balance Reappropriated	0970	33,785.99

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	56,214.01
District Mills	999	8.42
Total Estimated Revenues to Fund Adopted Budget	0004	90,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
45 Sanders

0807 Trout Creek Elem

Submit ID: 0807-28877702

14 Retirement Fund

Adopted Budget	0001	110,000.00

Budget Uses

Expenditure Budget	0002	110,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	63,918.99
Operating Reserve	0961	22,000.00
Unreserved Fund Balance Reappropriated	0970	41,918.99

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	68,081.01
Total Estimated Revenues to Fund Adopted Budget	0004	110,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	20,437.14

Budget Uses

Expenditure Budget	0002	20,437.14
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,079.94
Operating Reserve	0961	7,079.94
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	20,437.14
District Mills	999	3.06
Total Estimated Revenues to Fund Adopted Budget	0004	20,437.14
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	30,316.00

Budget Uses

Expenditure Budget	0002	30,316.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	4,888.24
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,888.24
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	427.76
District Tax Levy	1110	25,000.00
District Mills	999	3.74
Total Estimated Revenues to Fund Adopted Budget	0004	30,316.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	32,543.22

Budget Uses

Expenditure Budget	0002	32,543.22
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	32,543.22
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	32,543.22

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	32,543.22
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
45 Sanders

Submit ID: 0807-28877702

0807 Trout Creek Elem

61 Building Reserve Fund

Adopted Budget		0001	77,500.02

Budget Uses

Expenditure Budget		0002	77,500.02
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	30,830.02
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	30,830.02
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	35,071.36
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	11,598.64	
District Tax Levy		1110	11,598.64
District Mills		999	1.74
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.74
Total Estimated Revenues to Fund Adopted Budget		0004	77,500.02

Budget Report
FY 2026

27 Lincoln

0519 Troy Elem

Submit ID: 0519-78764350

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 262	N/A	6,882,950

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jennifer Higgins

(Signature) (Date)

Chairperson, School Trustees: Lori Damon

(Signature) (Date)

County Superintendent: Suzy Rios

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026
27 Lincoln
0519 Troy Elem

Submit ID: 0519-78764350

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,190,628.87	221,282.73	10%	10.10%	7,395.27	1,709,088.89	474,144.71	68.90
10 Transportation	400,000.00	0.00	20%	0.00%	0.00	118,493.96	281,506.04	40.90
11 Bus Depreciation Reserve	67,054.08	0.00	N/A	0.00%	55,448.48	0.00	11,605.60	1.69
13 Tuition	65,000.00		N/A		5,270.59	0.00	59,729.41	8.68
14 Retirement	325,000.00	0.00	20%	0.00%	0.00	325,000.00		
17 Adult Education	60,000.00	0.00	35%	0.00%	0.00	0.00	60,000.00	8.72
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,681.91	0.00	N/A	0.00%	84.83	1,597.08	0.00	0.00
29 Flexibility	55,190.83	0.00	N/A	0.00%	12,513.48	42,677.35	0.00	0.00
61 Building Reserve	51,677.99	4,862.48	N/A	9.41%	0.00	41,036.99	10,641.00	1.55
Total of All Funds	3,216,233.68	226,145.21			80,712.65	2,237,894.27	897,626.76	130.44

50 Debt Service Tax Jurisdiction								
0519	0.00	3,026.61	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

27 Lincoln

0519 Troy Elem

Submit ID: 0519-78764350

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	TROY K-6	205 *
M1	TROY 7-8	57 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	886,386.25
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	171,067.26
D.	At Risk Student	(I-D)	28,458.67
E.	Indian Education For All	(I-E)	6,646.94
F.	American Indian Achievement Gap	(I-F)	1,245.00
G.	Data For Achievement	(I-G)	6,363.98
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	39,591.20
I.	State Special Education Related-Services Payment To Coop	(I-I)	13,196.26
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	23,146.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	277
B.	BASE Budget Limit	(II-B)	1,824,694.02
C.	Maximum Budget Limit	(II-C)	2,266,195.78
D.	Over-BASE Levy As Submitted on Budget	(II-D)	327,877.12
E.	Adopted Budget	(II-E)	2,152,571.14

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,860,861.63
H.	Maximum Budget Limit	(II-H)	2,295,276.06
I.	Highest Budget Without a Vote	(II-I)	2,190,628.87
J.	Highest Budget	(II-J)	2,295,276.06
K.	Highest Voted Amount	(II-K)	104,647.19
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,190,628.87

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		219,062.89
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		2,219.84
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	2,219.84	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		7,395.27
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	1,890.12	
	2. Remaining Fund Balance Available (970b)	(III-D2)	5,505.15	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		228,678.00

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,190,628.87
	1. BASE Budget Limit	(V-A1)	1,860,861.63	
	2. Over-BASE Budget	(V-A2)	329,767.24	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		886,386.25
	1. Direct State Aid Paid By State	(V-B1)	886,386.25	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		171,067.26
D.	At Risk Student	(V-D)		28,458.67
E.	Indian Education For All	(V-E)		6,646.94
F.	American Indian Achievement Gap	(V-F)		1,245.00
G.	Data For Achievement	(V-G)		6,363.98
H.	Special Education Allowable Cost Payment	(V-H)		39,591.20
I.	Remaining Fund Balance Available	(V-I)		5,505.15
J.	Non-Levy Revenue and Funding Sources	(V-J)		26,555.89
	1. Actual Non-Levy Revenue	(V-J1)	11,465.91	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	15,089.98	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		689,041.29
	1. State - Guaranteed Tax Base Aid	(V-L1)	542,773.70	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	146,267.59	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,860,861.63

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		1,890.12
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	1,890.12	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		327,877.12
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		329,767.24

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		21.26
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		47.64
	1. District Property Tax Levy Mills	(V-U1)	47.64	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		68.90

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

27 Lincoln

0519 Troy Elem

Submit ID: 0519-78764350

01 General Fund

Adopted Budget	0001	2,190,628.87

Budget Uses

Expenditure Budget	0002	2,190,628.87
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	7,395.27
Direct State Aid	3110	886,386.25
Quality Educator	3111	171,067.26
At Risk Student	3112	28,458.67
Indian Education For All	3113	6,646.94
American Indian Achievement Gap	3114	1,245.00
State Special Education Allowable Cost Payment to Districts	3115	39,591.20
Data For Achievement	3116	6,363.98
State - Guaranteed Tax Base Aid	3120	542,773.70

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	6,045.75
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	5,420.16
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	15,089.98
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	146,267.59		
Over-BASE Levy	1110(c)	327,877.12		
District Tax Levy			1110	474,144.71
Total Estimated Revenues to Fund Adopted Budget			0004	2,190,628.87
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	400,000.00

Budget Uses

Expenditure Budget	0002	400,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	107,721.78
Contingency	0006	10,772.18
Over-Schedule	0011	281,506.04
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	29,623.49
State - On-Schedule Transportation Reimbursement	3210	88,870.47
District Tax Levy	1110	281,506.04
District Mills	999	40.90
Total Estimated Revenues to Fund Adopted Budget	0004	400,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	67,054.08

Budget Uses

Expenditure Budget	0002	67,054.08
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	55,448.48
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	55,448.48
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	11,605.60
District Mills	999	1.69
Total Estimated Revenues to Fund Adopted Budget	0004	67,054.08

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2024 CE S Bus	2024	71,358.24	0.00	14,271.65	0.00
2020 CE S Bus	2019	103,433.77	41,373.50	20,686.75	0.00
2016 IC CE	2016	58,028.00	39,816.80	11,605.60	11,605.60
2014 IC 3000	2014	90,350.00	135,525.00	N/A	NA
2011 IC 3000	2012	96,631.00	144,946.50	N/A	NA
2005 Thomas	2006	63,385.00	95,077.50	N/A	NA
2001 Thomas International	2004	53,528.00	80,292.00	N/A	NA
Total					11,605.60

13 Tuition Fund

Adopted Budget	0001	65,000.00

Budget Uses

Expenditure Budget	0002	65,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,270.59
Unreserved Fund Balance Reappropriated	0970	5,270.59

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	59,729.41
District Mills	999	8.68
Total Estimated Revenues to Fund Adopted Budget	0004	65,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	325,000.00

Budget Uses

Expenditure Budget	0002	325,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	325,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	325,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	60,000.00

Budget Uses

Expenditure Budget	0002	60,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	60,000.00
District Mills	999	8.72
Total Estimated Revenues to Fund Adopted Budget	0004	60,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,681.91

Budget Uses

Expenditure Budget	0002	1,681.91
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	84.83
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	84.83
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,597.08
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,681.91
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	55,190.83

Budget Uses

Expenditure Budget	0002	55,190.83
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	12,513.48
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	12,513.48

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	38,768.52
State - Advanced Opportunity Aid	3770	3,908.83
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	55,190.83
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
27 Lincoln

0519 Troy Elem

Submit ID: 0519-78764350

50 Debt Service Fund
0519

Taxable Value		6,882,950.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,026.61
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	3,026.61
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

27 Lincoln

0519 Troy Elem

Submit ID: 0519-78764350

61 Building Reserve Fund

Adopted Budget		0001	51,677.99

Budget Uses

Expenditure Budget		0002	51,677.99
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	4,862.48
Operating Reserve		0961	4,862.48
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	41,036.99
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	10,641.00	
District Tax Levy		1110	10,641.00
District Mills		999	1.55
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.55
Total Estimated Revenues to Fund Adopted Budget		0004	51,677.99

Budget Report
FY 2026

27 Lincoln

0520 Troy H S

Submit ID: 0520-46160813

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	134	9,565,190

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jennifer Higgins

(Signature) (Date)

Chairperson, School Trustees: Lori Damon

(Signature) (Date)

County Superintendent: Suzy Rios

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026
27 Lincoln
0520 Troy H S

Submit ID: 0520-46160813

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,533,907.06	47,190.62	10%	3.08%	0.00	1,201,408.90	332,498.16	34.76
10 Transportation	350,000.00	46,470.92	20%	13.28%	0.00	61,042.35	288,957.65	30.21
11 Bus Depreciation Reserve	97,548.05	21,143.71	N/A	21.68%	77,935.46	0.00	19,612.59	2.05
13 Tuition	1,375.85		N/A		1,375.85	0.00	0.00	0.00
14 Retirement	225,000.00	4,037.30	20%	1.79%	0.00	225,000.00		
17 Adult Education	65,000.00	3,132.18	35%	4.82%	0.00	0.00	65,000.00	6.80
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,694.30	0.00	N/A	0.00%	552.57	1,141.73	0.00	0.00
29 Flexibility	36,863.30	0.00	N/A	0.00%	1,630.78	35,232.52	0.00	0.00
61 Building Reserve	34,405.00	715.36	N/A	2.08%	0.00	27,524.00	6,881.00	0.72
Total of All Funds	2,345,793.56	122,690.09			81,494.66	1,551,349.50	712,949.40	74.54

50 Debt Service Tax Jurisdiction								
0520	0.00	8,193.32	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

27 Lincoln

0520 Troy H S

Submit ID: 0520-46160813

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 TROY HS 9-12 134 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	659,067.30
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	97,525.74
D.	At Risk Student	(I-D)	12,969.84
E.	Indian Education For All	(I-E)	3,399.58
F.	American Indian Achievement Gap	(I-F)	249.00
G.	Data For Achievement	(I-G)	3,254.86
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	21,758.80
I.	State Special Education Related-Services Payment To Coop	(I-I)	7,252.49
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	29,327.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	140
B.	BASE Budget Limit	(II-B)	1,285,414.37
C.	Maximum Budget Limit	(II-C)	1,591,675.50
D.	Over-BASE Levy As Submitted on Budget	(II-D)	203,605.92
E.	Adopted Budget	(II-E)	1,489,020.29

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,330,301.14
H.	Maximum Budget Limit	(II-H)	1,649,240.18
I.	Highest Budget Without a Vote	(II-I)	1,533,907.06
J.	Highest Budget	(II-J)	1,649,240.18
K.	Highest Voted Amount	(II-K)	115,333.12
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,533,907.06

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		47,190.62
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		47,190.62

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,533,907.06
	1. BASE Budget Limit	(V-A1)	1,330,301.14	
	2. Over-BASE Budget	(V-A2)	203,605.92	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		659,067.30
	1. Direct State Aid Paid By State	(V-B1)	659,067.30	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		97,525.74
D.	At Risk Student	(V-D)		12,969.84
E.	Indian Education For All	(V-E)		3,399.58
F.	American Indian Achievement Gap	(V-F)		249.00
G.	Data For Achievement	(V-G)		3,254.86
H.	Special Education Allowable Cost Payment	(V-H)		21,758.80
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		8,149.09
	1. Actual Non-Levy Revenue	(V-J1)	8,149.09	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		523,926.93
	1. State - Guaranteed Tax Base Aid	(V-L1)	395,034.69	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	128,892.24	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,330,301.14

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		203,605.92
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		203,605.92

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		13.47
U.	Over-BASE Mills	(V-U)		21.29
	1. District Property Tax Levy Mills	(V-U1)	21.29	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		34.76

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	1,533,907.06

Budget Uses

Expenditure Budget	0002	1,533,907.06
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	659,067.30
Quality Educator	3111	97,525.74
At Risk Student	3112	12,969.84
Indian Education For All	3113	3,399.58
American Indian Achievement Gap	3114	249.00
State Special Education Allowable Cost Payment to Districts	3115	21,758.80
Data For Achievement	3116	3,254.86
State - Guaranteed Tax Base Aid	3120	395,034.69

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	8,149.09
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	128,892.24		
Over-BASE Levy	1110(c)	203,605.92		
District Tax Levy			1110	332,498.16
Total Estimated Revenues to Fund Adopted Budget			0004	1,533,907.06
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	350,000.00

Budget Uses

Expenditure Budget	0002	350,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	55,493.04
Contingency	0006	5,549.30
Over-Schedule	0011	288,957.66
Fund Balance for Budget	TFS48	46,470.92
Operating Reserve	0961	46,470.92
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	15,260.58
State - On-Schedule Transportation Reimbursement	3210	45,781.77
District Tax Levy	1110	288,957.65
District Mills	999	30.21
Total Estimated Revenues to Fund Adopted Budget	0004	350,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	97,548.05

Budget Uses

Expenditure Budget	0002	97,548.05
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	99,079.17
Operating Reserve	0961	21,143.71
Unreserved Fund Balance Reappropriated	0970	77,935.46
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	19,612.59
District Mills	999	2.05
Total Estimated Revenues to Fund Adopted Budget	0004	97,548.05

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2024 CE S Bus	2024	71,358.24	0.00	14,271.65	0.00
2020 CE S Bus	2020	98,062.95	39,225.18	19,612.59	19,612.59
2018 IC CE	2018	117,034.00	79,313.60	23,406.80	0.00
2016 IC CE	2016	38,785.33	38,785.35	7,757.07	0.00
Type IC 3000	2012	121,832.00	151,832.00	24,366.40	0.00
2009 Thomas International	2008	119,123.00	178,684.50	N/A	NA
2005 Thomas International	2007	62,160.00	93,240.00	N/A	NA
2003 Thomas International	2004	59,816.00	89,724.00	N/A	NA
Total					19,612.59

Budget Report
FY 2026

27 Lincoln

0520 Troy H S

Submit ID: 0520-46160813

13 Tuition Fund

Adopted Budget	0001	1,375.85

Budget Uses

Expenditure Budget	0002	1,375.85
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,375.85
Unreserved Fund Balance Reappropriated	0970	1,375.85

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,375.85
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
27 Lincoln

0520 Troy H S

Submit ID: 0520-46160813

14 Retirement Fund

Adopted Budget	0001	225,000.00

Budget Uses

Expenditure Budget	0002	225,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,037.30
Operating Reserve	0961	4,037.30
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	225,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	225,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
27 Lincoln

0520 Troy H S

Submit ID: 0520-46160813

17 Adult Education Fund

Adopted Budget	0001	65,000.00

Budget Uses

Expenditure Budget	0002	65,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,132.18
Operating Reserve	0961	3,132.18
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	65,000.00
District Mills	999	6.80
Total Estimated Revenues to Fund Adopted Budget	0004	65,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,694.30

Budget Uses

Expenditure Budget	0002	1,694.30
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	552.57
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	552.57
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,141.73
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,694.30
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	36,863.30

Budget Uses

Expenditure Budget	0002	36,863.30
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,630.78
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,630.78

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	20,917.74
State - Advanced Opportunity Aid	3770	14,314.78
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	36,863.30
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
27 Lincoln

0520 Troy H S

Submit ID: 0520-46160813

50 Debt Service Fund
0520

Taxable Value		9,565,190.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	8,193.32
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	8,193.32
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
27 Lincoln

0520 Troy H S

Submit ID: 0520-46160813

61 Building Reserve Fund

Adopted Budget		0001	34,405.00

Budget Uses

Expenditure Budget		0002	34,405.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	715.36
Operating Reserve		0961	715.36
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	27,524.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	6,881.00	
District Tax Levy		1110	6,881.00
District Mills		999	0.72
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.72
Total Estimated Revenues to Fund Adopted Budget		0004	34,405.00

Budget Report
FY 2026

03 Blaine

0044 Turner Elem

Submit ID: 0044-88509352

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	40	N/A	1,565,999

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Cassie Handran

(Signature) (Date)

Chairperson, School Trustees: BG Ammen

(Signature) (Date)

County Superintendent: Kendall Harwood

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

03 Blaine

0044 Turner Elem

Submit ID: 0044-88509352

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	556,564.11	55,656.41	10%	10.00%	924.27	407,259.42	148,380.42	94.75
10 Transportation	146,000.00	29,200.00	20%	20.00%	27,425.01	38,251.08	80,323.91	51.29
11 Bus Depreciation Reserve	19,095.14	0.00	N/A	0.00%	16,595.14	760.00	1,740.00	1.11
13 Tuition	11,300.00		N/A		11,245.25	550.00	0.00	0.00
14 Retirement	76,000.00	15,200.00	20%	20.00%	12,483.57	63,516.43		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	9,370.41	0.00	N/A	0.00%	1,870.41	534.02	6,965.98	4.45
29 Flexibility	1,994.77	0.00	N/A	0.00%	865.54	1,129.23	0.00	0.00
61 Building Reserve	209,237.05	0.00	N/A	0.00%	157,637.05	42,680.00	8,920.00	5.70
Total of All Funds	1,029,561.48	100,056.41			229,046.24	554,680.18	246,330.31	157.30

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

03 Blaine

0044 Turner Elem

Submit ID: 0044-88509352

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	TURNER K-6	28
M1	TURNER 7-8	12

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	207,310.29
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	62,041.20
D.	At Risk Student	(I-D)	1,862.54
E.	Indian Education For All	(I-E)	1,014.80
F.	American Indian Achievement Gap	(I-F)	498.00
G.	Data For Achievement	(I-G)	971.60
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	6,544.00
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,181.20
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	4,977.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	40
B.	BASE Budget Limit	(II-B)	393,527.18
C.	Maximum Budget Limit	(II-C)	485,395.55
D.	Over-BASE Levy As Submitted on Budget	(II-D)	116,885.64
E.	Adopted Budget	(II-E)	510,412.82

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	447,447.34
H.	Maximum Budget Limit	(II-H)	543,257.44
I.	Highest Budget Without a Vote	(II-I)	556,564.11
J.	Highest Budget	(II-J)	556,564.11
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	556,564.11

Budget Report
FY 2026

03 Blaine

0044 Turner Elem

Submit ID: 0044-88509352

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		55,656.41
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		924.27
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	924.27	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		56,580.68

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		556,564.11
	1. BASE Budget Limit	(V-A1)	447,447.34	
	2. Over-BASE Budget	(V-A2)	109,116.77	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		207,310.29
	1. Direct State Aid Paid By State	(V-B1)	207,310.29	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		62,041.20
D.	At Risk Student	(V-D)		1,862.54
E.	Indian Education For All	(V-E)		1,014.80
F.	American Indian Achievement Gap	(V-F)		498.00
G.	Data For Achievement	(V-G)		971.60
H.	Special Education Allowable Cost Payment	(V-H)		6,544.00
I.	Remaining Fund Balance Available	(V-I)		924.27
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,243.60
	1. Actual Non-Levy Revenue	(V-J1)	2,243.60	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		164,037.04
	1. State - Guaranteed Tax Base Aid	(V-L1)	124,773.39	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	39,263.65	
M.	**Subtotal of BASE Budget Revenue	(V-M)		447,447.34

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		109,116.77
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		109,116.77

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		25.07
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		69.68
	1. District Property Tax Levy Mills	(V-U1)	69.68	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		94.75

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

03 Blaine

0044 Turner Elem

Submit ID: 0044-88509352

01 General Fund

Adopted Budget	0001	556,564.11

Budget Uses

Expenditure Budget	0002	556,564.11
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	924.27
Direct State Aid	3110	207,310.29
Quality Educator	3111	62,041.20
At Risk Student	3112	1,862.54
Indian Education For All	3113	1,014.80
American Indian Achievement Gap	3114	498.00
State Special Education Allowable Cost Payment to Districts	3115	6,544.00
Data For Achievement	3116	971.60
State - Guaranteed Tax Base Aid	3120	124,773.39

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,243.60
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	39,263.65		
Over-BASE Levy	1110(c)	109,116.77		
District Tax Levy			1110	148,380.42
Total Estimated Revenues to Fund Adopted Budget			0004	556,564.11
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2026

03 Blaine

0044 Turner Elem

Submit ID: 0044-88509352

10 Transportation Fund

Adopted Budget	0001	146,000.00

Budget Uses

Expenditure Budget	0002	146,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	33,464.61
Contingency	0006	3,346.46
Over-Schedule	0011	109,188.93
Fund Balance for Budget	TFS48	56,625.01
Operating Reserve	0961	29,200.00
Unreserved Fund Balance Reappropriated	0970	27,425.01

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	1,440.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	9,202.77
State - On-Schedule Transportation Reimbursement	3210	27,608.31
District Tax Levy	1110	80,323.91
District Mills	999	51.29
Total Estimated Revenues to Fund Adopted Budget	0004	146,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	19,095.14

Budget Uses

Expenditure Budget	0002	19,095.14
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	16,595.14
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	16,595.14
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	760.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	1,740.00
District Mills	999	1.11
Total Estimated Revenues to Fund Adopted Budget	0004	19,095.14

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2024 Blue Bird Activity Bus	2023	61,000.00	15,200.00	12,200.00	2,500.00
Total					2,500.00

13 Tuition Fund

Adopted Budget	0001	11,300.00

Budget Uses

Expenditure Budget	0002	11,300.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	11,245.25
Unreserved Fund Balance Reappropriated	0970	11,245.25

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	550.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	11,300.00
Estimated Revenues Exceeding Adopted Budget	0004a	495.25

Budget Report
FY 2026

03 Blaine

0044 Turner Elem

Submit ID: 0044-88509352

14 Retirement Fund

Adopted Budget	0001	76,000.00

Budget Uses

Expenditure Budget	0002	76,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	27,683.57
Operating Reserve	0961	15,200.00
Unreserved Fund Balance Reappropriated	0970	12,483.57

Estimated Funding Sources

Interest Earnings	1510	1,090.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	62,426.43
Total Estimated Revenues to Fund Adopted Budget	0004	76,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

03 Blaine

0044 Turner Elem

Submit ID: 0044-88509352

28 Technology Fund

Adopted Budget	0001	9,370.41

Budget Uses

Expenditure Budget	0002	9,370.41
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,870.41
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,870.41
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	150.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	384.02
District Tax Levy	1110	6,965.98
District Mills	999	4.45
Total Estimated Revenues to Fund Adopted Budget	0004	9,370.41
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

03 Blaine

0044 Turner Elem

Submit ID: 0044-88509352

29 Flexibility Fund

Adopted Budget	0001	1,994.77

Budget Uses

Expenditure Budget	0002	1,994.77
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	865.54
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	865.54

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	40.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	1,089.23
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,994.77
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

03 Blaine

0044 Turner Elem

Submit ID: 0044-88509352

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

03 Blaine

0044 Turner Elem

Submit ID: 0044-88509352

61 Building Reserve Fund

Adopted Budget		0001	209,237.05

Budget Uses

Expenditure Budget		0002	209,237.05
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	157,637.05
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	157,637.05
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	7,000.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	35,680.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	8,920.00	
District Tax Levy		1110	8,920.00
District Mills		999	5.70
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	5.70
Total Estimated Revenues to Fund Adopted Budget		0004	209,237.05

Budget Report
FY 2026

03 Blaine

0045 Turner H S

Submit ID: 0045-15520928

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	23	1,905,895

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Cassie Handran

(Signature) (Date)

Chairperson, School Trustees: BG Ammen

(Signature) (Date)

County Superintendent: Kendall Harwood

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

03 Blaine

0045 Turner H S

Submit ID: 0045-15520928

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	606,358.61	60,635.86	10%	10.00%	1,114.59	462,937.59	142,306.43	74.65
10 Transportation	70,000.00	11,735.63	20%	16.77%	0.00	17,349.72	52,650.28	27.62
11 Bus Depreciation Reserve	22,587.77	0.00	N/A	0.00%	14,587.77	0.00	8,000.00	4.20
13 Tuition	5,000.00		N/A		5,000.00	0.00	0.00	0.00
14 Retirement	65,000.00	13,000.00	20%	20.00%	6,579.09	58,420.91		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	10,660.97	0.00	N/A	0.00%	3,160.97	620.01	6,879.99	3.61
29 Flexibility	7,319.07	0.00	N/A	0.00%	1,984.69	5,334.38	0.00	0.00
61 Building Reserve	176,187.45	0.00	N/A	0.00%	127,927.45	39,708.00	8,552.00	4.49
Total of All Funds	963,113.87	85,371.49			160,354.56	584,370.61	218,388.70	114.57

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

03 Blaine

0045 Turner H S

Submit ID: 0045-15520928

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 TURNER HS 9-12 23

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	248,337.78
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	36,316.80
D.	At Risk Student	(I-D)	1,704.08
E.	Indian Education For All	(I-E)	583.51
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	558.67
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	3,762.80
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,254.19
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	12,578.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	24
B.	BASE Budget Limit	(II-B)	462,481.75
C.	Maximum Budget Limit	(II-C)	573,750.42
D.	Over-BASE Levy As Submitted on Budget	(II-D)	118,632.12
E.	Adopted Budget	(II-E)	581,113.87

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	489,385.06
H.	Maximum Budget Limit	(II-H)	602,254.10
I.	Highest Budget Without a Vote	(II-I)	606,358.61
J.	Highest Budget	(II-J)	606,358.61
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	606,358.61

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			60,635.86
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			1,114.59
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	1,114.59		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			61,750.45

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)			606,358.61
	1. BASE Budget Limit	(V-A1)	489,385.06		
	2. Over-BASE Budget	(V-A2)	116,973.55		

Funding The BASE Budget:

B.	Direct State Aid	(V-B)			248,337.78
	1. Direct State Aid Paid By State	(V-B1)	248,337.78		
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00		
C.	Quality Educator	(V-C)			36,316.80
D.	At Risk Student	(V-D)			1,704.08
E.	Indian Education For All	(V-E)			583.51
F.	American Indian Achievement Gap	(V-F)			0.00
G.	Data For Achievement	(V-G)			558.67
H.	Special Education Allowable Cost Payment	(V-H)			3,762.80
I.	Remaining Fund Balance Available	(V-I)			1,114.59
J.	Non-Levy Revenue and Funding Sources	(V-J)			4,638.11
	1. Actual Non-Levy Revenue	(V-J1)	4,638.11		
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00		
	3. TIF Applied To BASE Budget	(V-J3)	0.00		
	4. Tuition	(V-J4)	0.00		
K.	Other Non-Levy Revenue and Funding Sources	(V-K)			0.00
L.	BASE Levy Requirements	(V-L)			192,368.72
	1. State - Guaranteed Tax Base Aid	(V-L1)	167,035.84		
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	25,332.88		
M.	**Subtotal of BASE Budget Revenue	(V-M)			489,385.06

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)			0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)			0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00		
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00		

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		116,973.55
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		116,973.55

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		13.28
U.	Over-BASE Mills	(V-U)		61.37
	1. District Property Tax Levy Mills	(V-U1)	61.37	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		74.65

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
03 Blaine
0045 Turner H S

Submit ID: 0045-15520928

01 General Fund

Adopted Budget	0001	606,358.61

Budget Uses

Expenditure Budget	0002	606,358.61
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	1,114.59
Direct State Aid	3110	248,337.78
Quality Educator	3111	36,316.80
At Risk Student	3112	1,704.08
Indian Education For All	3113	583.51
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	3,762.80
Data For Achievement	3116	558.67
State - Guaranteed Tax Base Aid	3120	167,035.84

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	4,638.11
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	25,332.88		
Over-BASE Levy	1110(c)	116,973.55		
District Tax Levy			1110	142,306.43
Total Estimated Revenues to Fund Adopted Budget			0004	606,358.61
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2026

03 Blaine

0045 Turner H S

Submit ID: 0045-15520928

10 Transportation Fund

Adopted Budget	0001	70,000.00

Budget Uses

Expenditure Budget	0002	70,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	15,454.30
Contingency	0006	1,545.43
Over-Schedule	0011	53,000.27
Fund Balance for Budget	TFS48	11,735.63
Operating Reserve	0961	11,735.63
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	350.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	4,249.93
State - On-Schedule Transportation Reimbursement	3210	12,749.79
District Tax Levy	1110	52,650.28
District Mills	999	27.62
Total Estimated Revenues to Fund Adopted Budget	0004	70,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	22,587.77

Budget Uses

Expenditure Budget	0002	22,587.77
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	14,587.77
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	14,587.77
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	8,000.00
District Mills	999	4.20
Total Estimated Revenues to Fund Adopted Budget	0004	22,587.77

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2024 Blue Bird Activity Bus	2024	59,000.00	13,800.00	11,800.00	8,000.00
Total					8,000.00

13 Tuition Fund

Adopted Budget	0001	5,000.00

Budget Uses

Expenditure Budget	0002	5,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,000.00
Unreserved Fund Balance Reappropriated	0970	5,000.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	65,000.00

Budget Uses

Expenditure Budget	0002	65,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	19,579.09
Operating Reserve	0961	13,000.00
Unreserved Fund Balance Reappropriated	0970	6,579.09

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	58,420.91
Total Estimated Revenues to Fund Adopted Budget	0004	65,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

03 Blaine

0045 Turner H S

Submit ID: 0045-15520928

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	10,660.97

Budget Uses

Expenditure Budget	0002	10,660.97
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,160.97
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,160.97
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	200.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	420.01
District Tax Levy	1110	6,879.99
District Mills	999	3.61
Total Estimated Revenues to Fund Adopted Budget	0004	10,660.97
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
03 Blaine
0045 Turner H S

Submit ID: 0045-15520928

29 Flexibility Fund

Adopted Budget	0001	7,319.07

Budget Uses

Expenditure Budget	0002	7,319.07
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,984.69
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,984.69

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	475.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	4,859.38
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,319.07
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
03 Blaine
0045 Turner H S

Submit ID: 0045-15520928

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

03 Blaine

0045 Turner H S

Submit ID: 0045-15520928

61 Building Reserve Fund

Adopted Budget		0001	176,187.45

Budget Uses

Expenditure Budget		0002	176,187.45
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	127,927.45
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	127,927.45
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	5,500.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	34,208.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	8,552.00	
District Tax Levy		1110	8,552.00
District Mills		999	4.49
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	4.49
Total Estimated Revenues to Fund Adopted Budget		0004	176,187.45

Budget Report
FY 2026

28 Madison

Submit ID: 0540-19405244

0540 Twin Bridges K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	166	64	6,141,515

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Tara Rhea

(Signature) (Date)

Chairperson, School Trustees: Jaime Wood

(Signature) (Date)

County Superintendent: Pam Birkeland

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026
28 Madison
0540 Twin Bridges K-12 Schools

Submit ID: 0540-19405244

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,618,746.83	243,776.70	10%	9.31%	0.00	1,974,518.55	644,228.28	104.90
10 Transportation	302,861.18	60,572.24	20%	20.00%	91,335.69	94,517.76	117,007.73	19.05
11 Bus Depreciation Reserve	470,755.74	0.00	N/A	0.00%	375,947.67	0.00	94,808.07	15.44
13 Tuition	480,000.00		N/A		433,155.52	0.00	46,844.48	7.63
14 Retirement	320,000.00	64,000.00	20%	20.00%	36,845.94	283,154.06		
17 Adult Education	13,286.11	0.00	35%	0.00%	13,286.11	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	5,844.96	0.00	N/A	0.00%	4,031.66	1,813.30	0.00	0.00
29 Flexibility	27,651.88	0.00	N/A	0.00%	27,651.88	0.00	0.00	0.00
61 Building Reserve	156,679.06	0.00	N/A	0.00%	51,379.06	72,358.50	32,941.50	5.36
Total of All Funds	4,395,825.76	368,348.94			1,033,633.53	2,426,362.17	935,830.06	152.38

50 Debt Service Tax Jurisdiction								
0540	244,515.00	0.00	20-9-438	0.00%	23,072.81	0.00	221,442.19	36.06

Budget Report
FY 2026

28 Madison

Submit ID: 0540-19405244

0540 Twin Bridges K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	TWIN BRIDGES K-6	123
M1	TWIN BRIDGES 7-8	43
H1	TWIN BRIDGES HS 9-12	64

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	997,956.96
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	181,205.70
D.	At Risk Student	(I-D)	6,207.25
E.	Indian Education For All	(I-E)	5,835.10
F.	American Indian Achievement Gap	(I-F)	1,743.00
G.	Data For Achievement	(I-G)	5,586.70
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	86,532.69
I.	State Special Education Related-Services Payment To Coop	(I-I)	12,541.90
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	12,403.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	17,068.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	220
B.	BASE Budget Limit	(II-B)	1,827,412.07
C.	Maximum Budget Limit	(II-C)	2,271,182.66
D.	Over-BASE Levy As Submitted on Budget	(II-D)	456,325.27
E.	Adopted Budget	(II-E)	2,283,737.34

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,112,792.99
H.	Maximum Budget Limit	(II-H)	2,693,909.08
I.	Highest Budget Without a Vote	(II-I)	2,594,185.28
J.	Highest Budget	(II-J)	2,693,909.08
K.	Highest Voted Amount	(II-K)	99,723.80
L.	Amount Approved on Ballot by Voters	(II-L)	24,561.55
M.	Adopted Budget	(II-M)	2,618,746.83

Budget Report
FY 2026

28 Madison

Submit ID: 0540-19405244

0540 Twin Bridges K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		243,776.70
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		243,776.70

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		**Elementary**	**High School**	**K-12**
A.	Special Education Allowable Costs	61,390.88	25,141.81	86,532.69
B.	Special Education RSBG to Coop	9,051.98	3,489.92	12,541.90
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	28,177.14	11,452.69	39,629.84

Proration of BASE Budget to Elementary and High School Programs:		**Elementary**	**High School**	**K-12**
E.	100% Of Basic Entitlement	182,198.00	364,401.00	546,599.00
F.	100% Of Per Student Entitlement	1,154,686.90	531,280.00	1,685,966.90
		1,336,884.90	895,681.00	2,232,565.90
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	471,920.37	316,175.39	788,095.76
H.	Special Education in BASE@40%	28,177.14	11,452.69	39,629.84
I.	Subsidized BASE Amount	500,097.51	327,628.08	827,725.60
J.	Subsidized BASE Ratio	60%	40%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,618,746.83
1.	BASE Budget Limit	(V-A1)	2,112,792.99	
2.	Over-BASE Budget	(V-A2)	505,953.84	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		997,956.96
1.	Direct State Aid Paid By State	(V-B1)	997,956.96	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		181,205.70
D.	At Risk Student	(V-D)		6,207.25
E.	Indian Education For All	(V-E)		5,835.10
F.	American Indian Achievement Gap	(V-F)		1,743.00
G.	Data For Achievement	(V-G)		5,586.70

H.	Special Education Allowable Cost Payment	(V-H)		86,532.69
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		121,446.45
1.	Actual Non-Levy Revenue	(V-J1)	11,036.04	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	110,410.41	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		706,279.14
1.	State - Guaranteed Tax Base Aid	(V-L1)	568,004.70	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	138,274.44	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,112,792.99

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas/Tuition Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		505,953.84
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		505,953.84

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		15.64
T.	BASE Mills - High School	(V-T)		6.88
U.	Over-BASE Mills	(V-U)		82.38
1.	District Property Tax Levy Mills	(V-U1)	82.38	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		104.90

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
28 Madison

Submit ID: 0540-19405244

0540 Twin Bridges K-12 Schools

01 General Fund

Adopted Budget	0001	2,618,746.83

Budget Uses

Expenditure Budget	0002	2,618,746.83
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	997,956.96
Quality Educator	3111	181,205.70
At Risk Student	3112	6,207.25
Indian Education For All	3113	5,835.10
American Indian Achievement Gap	3114	1,743.00
State Special Education Allowable Cost Payment to Districts	3115	86,532.69
Data For Achievement	3116	5,586.70
State - Guaranteed Tax Base Aid	3120	568,004.70

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	6,828.92
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	4,207.12
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	110,410.41
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	138,274.44		
Over-BASE Levy	1110(c)	505,953.84		
District Tax Levy			1110	644,228.28
Total Estimated Revenues to Fund Adopted Budget			0004	2,618,746.83
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	302,861.18

Budget Uses

Expenditure Budget	0002	302,861.18
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	85,925.23
Contingency	0006	8,592.52
Over-Schedule	0011	208,343.43
Fund Balance for Budget	TFS48	151,907.93
Operating Reserve	0961	60,572.24
Unreserved Fund Balance Reappropriated	0970	91,335.69

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	23,629.44
State - On-Schedule Transportation Reimbursement	3210	70,888.32
District Tax Levy	1110	117,007.73
District Mills	999	19.05
Total Estimated Revenues to Fund Adopted Budget	0004	302,861.18
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

28 Madison

Submit ID: 0540-19405244

0540 Twin Bridges K-12 Schools

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	470,755.74

Budget Uses

Expenditure Budget	0002	470,755.74
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	375,947.67
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	375,947.67
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	94,808.07
District Mills	999	15.44
Total Estimated Revenues to Fund Adopted Budget	0004	470,755.74

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2025 International - 82 Passenger Diesel	2025	128,832.48	0.00	25,766.50	20,000.00
2023 Thomas/Deisel/44 Passenger	2023	135,000.00	25,000.00	27,000.00	15,000.00
2024 International CE/diesel/44 Passenger	2023	152,995.16	27,250.00	30,599.03	15,000.00
2020 FORD EXPEDITION	2021	56,995.00	31,500.00	11,399.00	11,399.00
2019 International -71 passenger	2019	87,545.36	91,036.28	17,509.07	17,509.07
2019 BLUEBIRD/GAS/48 PASSENGER	2018	79,500.00	95,600.00	15,900.00	15,900.00
2005 ICRP - Coach	2005	109,250.00	163,875.00	N/A	NA
Total					94,808.07

Budget Report
FY 2026
28 Madison
0540 Twin Bridges K-12 Schools

Submit ID: 0540-19405244

13 Tuition Fund

Adopted Budget	0001	480,000.00

Budget Uses

Expenditure Budget	0002	480,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	433,155.52
Unreserved Fund Balance Reappropriated	0970	433,155.52

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	46,844.48
District Mills	999	7.63
Total Estimated Revenues to Fund Adopted Budget	0004	480,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	320,000.00

Budget Uses

Expenditure Budget	0002	320,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	100,845.94
Operating Reserve	0961	64,000.00
Unreserved Fund Balance Reappropriated	0970	36,845.94

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	283,154.06
Total Estimated Revenues to Fund Adopted Budget	0004	320,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	13,286.11

Budget Uses

Expenditure Budget	0002	13,286.11
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	13,286.11
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	13,286.11

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	13,286.11
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	5,844.96

Budget Uses

Expenditure Budget	0002	5,844.96
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	4,031.66
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,031.66
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,813.30
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,844.96
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	27,651.88

Budget Uses

Expenditure Budget	0002	27,651.88
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	27,651.88
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	27,651.88

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	27,651.88
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
28 Madison

Submit ID: 0540-19405244

0540 Twin Bridges K-12 Schools

50 Debt Service Fund
0540

Taxable Value		6,141,515.00
Adopted Budget	0001	244,515.00

Budget Uses

Expenditure Budget	0002	244,515.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	23,072.81
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	23,072.81
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	221,442.19
Jurisdiction Mills	999	36.06
Total Estimated Revenues to Fund Adopted Budget	0004	244,515.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
Elementary Bond	08/23/2022	06/30/2030	830,000.00	445,000.00	100,000.00	21,800.00	457.50
High School Bond	08/23/2022	06/30/2030	830,000.00	445,000.00	100,000.00	21,800.00	457.50
Total Bond Requirements							244,515.00
Total Debt Service Requirements						0002	244,515.00

Budget Report
FY 2026

28 Madison

Submit ID: 0540-19405244

0540 Twin Bridges K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	156,679.06

Budget Uses

Expenditure Budget		0002	156,679.06
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	51,379.06
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	51,379.06
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	72,358.50
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	32,941.50	
District Tax Levy		1110	32,941.50
District Mills		999	5.36
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	5.36
Total Estimated Revenues to Fund Adopted Budget		0004	156,679.06

Budget Report
FY 2026

07 Cascade

0131 Ulm Elem

Submit ID: 0131-84207108

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 135	N/A	1,629,370

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Candice San Miguel

(Signature) (Date)

Chairperson, School Trustees: Kyle Martz

(Signature) (Date)

County Superintendent: Diane Heikkila

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026
07 Cascade
0131 Ulm Elem

Submit ID: 0131-84207108

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,176,391.00	0.00	10%	0.00%	0.00	1,024,475.63	151,980.55	93.28
10 Transportation	75,000.00	0.00	20%	0.00%	0.00	18,465.15	56,534.85	34.70
11 Bus Depreciation Reserve	50,514.96	0.00	N/A	0.00%	50,514.96	0.00	0.00	0.00
13 Tuition	60,000.00		N/A		179.25	0.00	59,820.75	36.71
14 Retirement	235,000.00	0.00	20%	0.00%	0.00	235,000.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	870.42	0.00	N/A	0.00%	0.00	870.42	0.00	0.00
29 Flexibility	3.54	0.00	N/A	0.00%	3.54	0.00	0.00	0.00
61 Building Reserve	102,209.06	0.00	N/A	0.00%	45,419.06	45,432.00	11,358.00	6.97
Total of All Funds	1,699,988.98	0.00			96,116.81	1,324,243.20	279,694.15	171.66

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

07 Cascade

0131 Ulm Elem

Submit ID: 0131-84207108

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	ULM K-6	125	*
M1	ULM 7-8	10	*

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	480,880.58
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	113,490.00
D.	At Risk Student	(I-D)	2,252.37
E.	Indian Education For All	(I-E)	3,424.95
F.	American Indian Achievement Gap	(I-F)	747.00
G.	Data For Achievement	(I-G)	3,279.15
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	19,795.60
I.	State Special Education Related-Services Payment To Coop	(I-I)	6,598.13
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	14,964.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	146
B.	BASE Budget Limit	(II-B)	989,405.30
C.	Maximum Budget Limit	(II-C)	1,230,616.74
D.	Over-BASE Levy As Submitted on Budget	(II-D)	151,980.55
E.	Adopted Budget	(II-E)	1,141,385.85

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,014,182.96
H.	Maximum Budget Limit	(II-H)	1,249,536.42
I.	Highest Budget Without a Vote	(II-I)	1,176,391.00
J.	Highest Budget	(II-J)	1,249,536.42
K.	Highest Voted Amount	(II-K)	73,145.42
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,176,391.00

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			0.00
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			0.00

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,176,391.00
	1. BASE Budget Limit	(V-A1)	1,014,182.96	
	2. Over-BASE Budget	(V-A2)	162,208.04	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		480,880.58
	1. Direct State Aid Paid By State	(V-B1)	480,880.58	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		113,490.00
D.	At Risk Student	(V-D)		2,252.37
E.	Indian Education For All	(V-E)		3,424.95
F.	American Indian Achievement Gap	(V-F)		747.00
G.	Data For Achievement	(V-G)		3,279.15
H.	Special Education Allowable Cost Payment	(V-H)		19,795.60
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		40,969.09
	1. Actual Non-Levy Revenue	(V-J1)	2,932.10	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	38,036.99	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		349,344.22
	1. State - Guaranteed Tax Base Aid	(V-L1)	349,409.40	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,014,182.96

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		10,227.49
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	10,227.49	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		151,980.55
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		162,208.04

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		93.28
	1. District Property Tax Levy Mills	(V-U1)	93.28	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		93.28

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
07 Cascade
0131 Ulm Elem

Submit ID: 0131-84207108

01 General Fund

Adopted Budget	0001	1,176,391.00

Budget Uses

Expenditure Budget	0002	1,176,391.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	480,880.58
Quality Educator	3111	113,490.00
At Risk Student	3112	2,252.37
Indian Education For All	3113	3,424.95
American Indian Achievement Gap	3114	747.00
State Special Education Allowable Cost Payment to Districts	3115	19,795.60
Data For Achievement	3116	3,279.15
State - Guaranteed Tax Base Aid	3120	349,409.40

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	1,037.10
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	1,495.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	400.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	38,036.99
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	10,227.49

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	0.00		
Over-BASE Levy	1110(c)	151,980.55		
District Tax Levy			1110	151,980.55
Total Estimated Revenues to Fund Adopted Budget			0004	1,176,391.00
Estimated Revenues Exceeding Adopted Budget			0004a	65.18

10 Transportation Fund

Adopted Budget	0001	75,000.00

Budget Uses

Expenditure Budget	0002	75,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	16,786.50
Contingency	0006	1,678.65
Over-Schedule	0011	56,534.85
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	4,616.28
State - On-Schedule Transportation Reimbursement	3210	13,848.87
District Tax Levy	1110	56,534.85
District Mills	999	34.70
Total Estimated Revenues to Fund Adopted Budget	0004	75,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	50,514.96

Budget Uses

Expenditure Budget	0002	50,514.96
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	50,514.96
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	50,514.96
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	50,514.96

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2004	2020	0.00	0.00	N/A	NA
2001	2009	32,500.00	48,750.00	N/A	NA
Total					0.00

13 Tuition Fund

Adopted Budget	0001	60,000.00

Budget Uses

Expenditure Budget	0002	60,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	179.25
Unreserved Fund Balance Reappropriated	0970	179.25

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	59,820.75
District Mills	999	36.71
Total Estimated Revenues to Fund Adopted Budget	0004	60,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	235,000.00

Budget Uses

Expenditure Budget	0002	235,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	235,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	235,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	870.42

Budget Uses

Expenditure Budget	0002	870.42
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	870.42
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	870.42
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	3.54

Budget Uses

Expenditure Budget	0002	3.54
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3.54
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3.54

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3.54
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

07 Cascade

0131 Ulm Elem

Submit ID: 0131-84207108

61 Building Reserve Fund

Adopted Budget		0001	102,209.06

Budget Uses

Expenditure Budget		0002	102,209.06
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	45,419.06
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	45,419.06
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	45,432.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	11,358.00	
District Tax Levy		1110	11,358.00
District Mills		999	6.97
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	6.97
Total Estimated Revenues to Fund Adopted Budget		0004	102,209.06

Budget Report
FY 2026

24 Lake

Submit ID: 1211-85903083

1211 Upper West Shore Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 47	N/A	15,555,152

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: RaSena Christopher

(Signature) (Date)

Chairperson, School Trustees: Ron Tjaden

(Signature) (Date)

County Superintendent: Carolyn Hall

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

24 Lake

Submit ID: 1211-85903083

1211 Upper West Shore Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	476,026.47	40,736.86	10%	8.56%	0.00	270,751.56	205,274.91	13.19
10 Transportation	4,789.09	957.82	20%	20.00%	898.28	3,890.81	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	122,123.00		N/A		123.07	0.00	121,999.93	7.84
14 Retirement	78,463.00	15,692.60	20%	20.00%	9,862.12	68,600.88		
17 Adult Education	12,613.40	0.00	35%	0.00%	12,613.40	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,098.16	0.00	N/A	0.00%	760.68	337.48	0.00	0.00
29 Flexibility	10.39	0.00	N/A	0.00%	10.39	0.00	0.00	0.00
61 Building Reserve	72,786.38	0.00	N/A	0.00%	32,660.41	20,125.97	20,000.00	1.29
Total of All Funds	767,909.89	57,387.28			56,928.35	363,706.70	347,274.84	22.32

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

24 Lake

Submit ID: 1211-85903083

1211 Upper West Shore Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 UPPER WEST SHORE K-8 47 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	163,525.03
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	60,528.00
D.	At Risk Student	(I-D)	7,801.95
E.	Indian Education For All	(I-E)	1,192.39
F.	American Indian Achievement Gap	(I-F)	1,992.00
G.	Data For Achievement	(I-G)	1,141.63
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	19,930.35
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	53
B.	BASE Budget Limit	(II-B)	374,611.47
C.	Maximum Budget Limit	(II-C)	466,194.81
D.	Over-BASE Levy As Submitted on Budget	(II-D)	28,428.15
E.	Adopted Budget	(II-E)	403,039.62

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	393,220.70
H.	Maximum Budget Limit	(II-H)	486,332.82
I.	Highest Budget Without a Vote	(II-I)	421,648.85
J.	Highest Budget	(II-J)	486,332.82
K.	Highest Voted Amount	(II-K)	64,683.97
L.	Amount Approved on Ballot by Voters	(II-L)	54,377.62
M.	Adopted Budget	(II-M)	476,026.47

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		40,736.86
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		40,736.86

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		476,026.47
1.	BASE Budget Limit	(V-A1)	393,220.70	
2.	Over-BASE Budget	(V-A2)	82,805.77	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		163,525.03
1.	Direct State Aid Paid By State	(V-B1)	163,525.03	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		60,528.00
D.	At Risk Student	(V-D)		7,801.95
E.	Indian Education For All	(V-E)		1,192.39
F.	American Indian Achievement Gap	(V-F)		1,992.00
G.	Data For Achievement	(V-G)		1,141.63
H.	Special Education Allowable Cost Payment	(V-H)		19,930.35
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		14,640.21
1.	Actual Non-Levy Revenue	(V-J1)	1,702.28	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	12,937.93	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		122,469.14
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	122,469.14	
M.	**Subtotal of BASE Budget Revenue	(V-M)		393,220.70

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		82,805.77
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		82,805.77

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		7.87
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		5.32
	1. District Property Tax Levy Mills	(V-U1)	5.32	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		13.19

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

24 Lake

Submit ID: 1211-85903083

1211 Upper West Shore Elem

01 General Fund

Adopted Budget	0001	476,026.47

Budget Uses

Expenditure Budget	0002	476,026.47
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	163,525.03
Quality Educator	3111	60,528.00
At Risk Student	3112	7,801.95
Indian Education For All	3113	1,192.39
American Indian Achievement Gap	3114	1,992.00
State Special Education Allowable Cost Payment to Districts	3115	19,930.35
Data For Achievement	3116	1,141.63
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,702.28
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	12,937.93
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	122,469.14		
Over-BASE Levy	1110(c)	82,805.77		
District Tax Levy			1110	205,274.91
Total Estimated Revenues to Fund Adopted Budget			0004	476,026.47
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	4,789.09

Budget Uses

Expenditure Budget	0002	4,789.09
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	4,353.72
Contingency	0006	435.37
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	1,856.10
Operating Reserve	0961	957.82
Unreserved Fund Balance Reappropriated	0970	898.28

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	299.00
State - On-Schedule Transportation Reimbursement	3210	3,591.81
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,789.09
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	122,123.00

Budget Uses

Expenditure Budget	0002	122,123.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	123.07
Unreserved Fund Balance Reappropriated	0970	123.07

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	121,999.93
District Mills	999	7.84
Total Estimated Revenues to Fund Adopted Budget	0004	122,123.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

24 Lake

Submit ID: 1211-85903083

1211 Upper West Shore Elem

14 Retirement Fund

Adopted Budget	0001	78,463.00

Budget Uses

Expenditure Budget	0002	78,463.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	25,554.72
Operating Reserve	0961	15,692.60
Unreserved Fund Balance Reappropriated	0970	9,862.12

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	68,600.88
Total Estimated Revenues to Fund Adopted Budget	0004	78,463.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

24 Lake

Submit ID: 1211-85903083

1211 Upper West Shore Elem

17 Adult Education Fund

Adopted Budget	0001	12,613.40

Budget Uses

Expenditure Budget	0002	12,613.40
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	12,613.40
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	12,613.40

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	12,613.40
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

24 Lake

Submit ID: 1211-85903083

1211 Upper West Shore Elem

28 Technology Fund

Adopted Budget	0001	1,098.16

Budget Uses

Expenditure Budget	0002	1,098.16
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	760.68
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	760.68
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	337.48
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,098.16
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

24 Lake

Submit ID: 1211-85903083

1211 Upper West Shore Elem

29 Flexibility Fund

Adopted Budget	0001	10.39

Budget Uses

Expenditure Budget	0002	10.39
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10.39
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	10.39

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	10.39
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

24 Lake

Submit ID: 1211-85903083

1211 Upper West Shore Elem

61 Building Reserve Fund

Adopted Budget		0001	72,786.38

Budget Uses

Expenditure Budget		0002	72,786.38
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	32,660.41
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	32,660.41
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	20,125.97
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	20,000.00	
District Tax Levy		1110	20,000.00
District Mills		999	1.29
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.29
Total Estimated Revenues to Fund Adopted Budget		0004	72,786.38

Budget Report
FY 2026

37 Pondera

0679 Valier Elem

Submit ID: 0679-91955106

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 113	N/A	4,490,459

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Tegan Conrad

(Signature) (Date)

Chairperson, School Trustees: Kevin Forbes

(Signature) (Date)

County Superintendent: Shaunna Graham

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026
37 Pondera
0679 Valier Elem

Submit ID: 0679-91955106

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,207,709.45	187,625.57	10%	15.54%	3,738.72	822,642.16	381,328.57	84.93
10 Transportation	100,000.00	20,000.00	20%	20.00%	1,625.16	44,965.52	53,409.32	11.89
11 Bus Depreciation Reserve	201,920.11	0.00	N/A	0.00%	201,920.11	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	155,000.00	31,000.00	20%	20.00%	15,505.10	139,494.90		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	11,015.54	0.00	N/A	0.00%	10,230.38	785.16	0.00	0.00
29 Flexibility	38,659.99	0.00	N/A	0.00%	38,659.99	0.00	0.00	0.00
61 Building Reserve	227,364.06	0.00	N/A	0.00%	227,364.06	0.00	0.00	0.00
Total of All Funds	1,941,669.15	238,625.57			499,043.52	1,007,887.74	434,737.89	96.82

50 Debt Service Tax Jurisdiction								
ELPOOL	0.00	0.00	20-9-438	0.00%	38.81	0.00	0.00	0.00

Budget Report
FY 2026

37 Pondera

0679 Valier Elem

Submit ID: 0679-91955106

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	VALIER K-8	94 *
M1	VALIER 7-8	19 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	424,598.72
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	104,198.95
D.	At Risk Student	(I-D)	6,193.76
E.	Indian Education For All	(I-E)	2,866.81
F.	American Indian Achievement Gap	(I-F)	7,470.00
G.	Data For Achievement	(I-G)	2,744.77
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	22,467.39
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	10,216.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	118
B.	BASE Budget Limit	(II-B)	851,536.49
C.	Maximum Budget Limit	(II-C)	1,057,183.35
D.	Over-BASE Levy As Submitted on Budget	(II-D)	287,777.73
E.	Adopted Budget	(II-E)	1,139,314.22

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	98%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	914,836.88
H.	Maximum Budget Limit	(II-H)	1,117,845.02
I.	Highest Budget Without a Vote	(II-I)	1,207,709.49
J.	Highest Budget	(II-J)	1,207,709.49
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,207,709.45

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		120,770.95
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		66,854.62
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	66,854.62	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		3,738.72
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	3,738.72	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		191,364.29

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,207,709.45
	1. BASE Budget Limit	(V-A1)	914,836.88	
	2. Over-BASE Budget	(V-A2)	292,872.57	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		424,598.72
	1. Direct State Aid Paid By State	(V-B1)	424,598.72	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		104,198.95
D.	At Risk Student	(V-D)		6,193.76
E.	Indian Education For All	(V-E)		2,866.81
F.	American Indian Achievement Gap	(V-F)		7,470.00
G.	Data For Achievement	(V-G)		2,744.77
H.	Special Education Allowable Cost Payment	(V-H)		22,467.39
I.	Remaining Fund Balance Available	(V-I)		3,738.72
J.	Non-Levy Revenue and Funding Sources	(V-J)		50,948.72
	1. Actual Non-Levy Revenue	(V-J1)	50,948.72	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		289,609.04
	1. State - Guaranteed Tax Base Aid	(V-L1)	201,153.04	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	88,456.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		914,836.88

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		292,872.57
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		292,872.57

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		19.71
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		65.22
	1. District Property Tax Levy Mills	(V-U1)	65.22	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		84.93

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
37 Pondera

0679 Valier Elem

Submit ID: 0679-91955106

01 General Fund

Adopted Budget	0001	1,207,709.45

Budget Uses

Expenditure Budget	0002	1,207,709.45
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	3,738.72
Direct State Aid	3110	424,598.72
Quality Educator	3111	104,198.95
At Risk Student	3112	6,193.76
Indian Education For All	3113	2,866.81
American Indian Achievement Gap	3114	7,470.00
State Special Education Allowable Cost Payment to Districts	3115	22,467.39
Data For Achievement	3116	2,744.77
State - Guaranteed Tax Base Aid	3120	201,153.04

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	4,710.75
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	46,237.97
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	88,456.00		
Over-BASE Levy	1110(c)	292,872.57		
District Tax Levy			1110	381,328.57
Total Estimated Revenues to Fund Adopted Budget			0004	1,207,709.45
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	100,000.00

Budget Uses

Expenditure Budget	0002	100,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	40,877.76
Contingency	0006	4,087.77
Over-Schedule	0011	55,034.47
Fund Balance for Budget	TFS48	21,625.16
Operating Reserve	0961	20,000.00
Unreserved Fund Balance Reappropriated	0970	1,625.16

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	11,241.38
State - On-Schedule Transportation Reimbursement	3210	33,724.14
District Tax Levy	1110	53,409.32
District Mills	999	11.89
Total Estimated Revenues to Fund Adopted Budget	0004	100,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	201,920.11

Budget Uses

Expenditure Budget	0002	201,920.11
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	201,920.11
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	201,920.11
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	201,920.11

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2024 Bluebird Vision	2024	65,525.00	6,553.00	13,105.00	0.00
2024 Bluebird Bus	2023	63,000.00	18,900.00	12,600.00	0.00
2018 Champion Premier Bus	2021	91,350.00	36,540.00	18,270.00	0.00
2020 Chev Micro Bird Bus	2021	69,250.00	48,475.00	13,850.00	0.00
2019 Bluebird Bus	2018	93,500.00	93,500.00	18,700.00	0.00
Total					0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	155,000.00

Budget Uses

Expenditure Budget	0002	155,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	46,505.10
Operating Reserve	0961	31,000.00
Unreserved Fund Balance Reappropriated	0970	15,505.10

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	139,494.90
Total Estimated Revenues to Fund Adopted Budget	0004	155,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	11,015.54

Budget Uses

Expenditure Budget	0002	11,015.54
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	10,230.38
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	10,230.38
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	785.16
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	11,015.54
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	38,659.99

Budget Uses

Expenditure Budget	0002	38,659.99
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	38,659.99
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	38,659.99

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	38,659.99
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
37 Pondera

0679 Valier Elem

Submit ID: 0679-91955106

50 Debt Service Fund
ELPOOL

Taxable Value		0.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	38.81
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	38.81
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	38.81

Budget Report
FY 2026

37 Pondera

0679 Valier Elem

Submit ID: 0679-91955106

61 Building Reserve Fund

Adopted Budget	0001	227,364.06

Budget Uses

Expenditure Budget	0002	227,364.06
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	227,364.06
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	227,364.06
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	227,364.06

Budget Report
FY 2026

37 Pondera

0680 Valier H S

Submit ID: 0680-08290827

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	41	5,542,370

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Tegan Conrad

(Signature) (Date)

Chairperson, School Trustees: Kevin Forbes

(Signature) (Date)

County Superintendent: Shaunna Graham

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

37 Pondera

0680 Valier H S

Submit ID: 0680-08290827

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	833,286.28	62,369.10	10%	7.48%	0.00	571,002.06	262,284.22	47.33
10 Transportation	100,000.00	20,000.00	20%	20.00%	14,844.26	44,965.55	40,190.19	7.25
11 Bus Depreciation Reserve	200,426.69	0.00	N/A	0.00%	200,426.69	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	48,053.15	9,610.63	20%	20.00%	38,442.52	9,610.63		
17 Adult Education	5,399.67	0.00	35%	0.00%	5,390.26	0.00	9.41	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	550.24	0.00	N/A	0.00%	0.00	550.24	0.00	0.00
29 Flexibility	28,650.62	0.00	N/A	0.00%	28,650.62	0.00	0.00	0.00
61 Building Reserve	125,480.05	0.00	N/A	0.00%	125,480.05	0.00	0.00	0.00
Total of All Funds	1,341,846.70	91,979.73			413,234.40	626,128.48	302,483.82	54.58

50 Debt Service **Tax Jurisdiction**								
HSPOOL	0.00	0.00	20-9-438	0.00%	30.49	0.00	0.00	0.00

Budget Report
FY 2026

37 Pondera

0680 Valier H S

Submit ID: 0680-08290827

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 VALIER HS 9-12 41 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	315,129.64
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	53,930.45
D.	At Risk Student	(I-D)	2,200.85
E.	Indian Education For All	(I-E)	1,040.17
F.	American Indian Achievement Gap	(I-F)	3,735.00
G.	Data For Achievement	(I-G)	995.89
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	10,878.23
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	13,751.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	43
B.	BASE Budget Limit	(II-B)	614,607.55
C.	Maximum Budget Limit	(II-C)	765,578.31
D.	Over-BASE Levy As Submitted on Budget	(II-D)	192,164.00
E.	Adopted Budget	(II-E)	806,771.55

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	641,122.28
H.	Maximum Budget Limit	(II-H)	788,646.82
I.	Highest Budget Without a Vote	(II-I)	833,286.28
J.	Highest Budget	(II-J)	843,346.02
K.	Highest Voted Amount	(II-K)	10,059.74
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	833,286.28

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		62,369.10
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		62,369.10

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		833,286.28
1.	BASE Budget Limit	(V-A1)	641,122.28	
2.	Over-BASE Budget	(V-A2)	192,164.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		315,129.64
1.	Direct State Aid Paid By State	(V-B1)	315,129.64	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		53,930.45
D.	At Risk Student	(V-D)		2,200.85
E.	Indian Education For All	(V-E)		1,040.17
F.	American Indian Achievement Gap	(V-F)		3,735.00
G.	Data For Achievement	(V-G)		995.89
H.	Special Education Allowable Cost Payment	(V-H)		10,878.23
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		9,004.17
1.	Actual Non-Levy Revenue	(V-J1)	9,004.17	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		244,207.88
1.	State - Guaranteed Tax Base Aid	(V-L1)	174,087.66	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	70,120.22	
M.	**Subtotal of BASE Budget Revenue	(V-M)		641,122.28

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		192,164.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		192,164.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		12.66
U.	Over-BASE Mills	(V-U)		34.67
	1. District Property Tax Levy Mills	(V-U1)	34.67	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		47.33

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

37 Pondera

0680 Valier H S

Submit ID: 0680-08290827

01 General Fund

Adopted Budget	0001	833,286.28

Budget Uses

Expenditure Budget	0002	833,286.28
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	315,129.64
Quality Educator	3111	53,930.45
At Risk Student	3112	2,200.85
Indian Education For All	3113	1,040.17
American Indian Achievement Gap	3114	3,735.00
State Special Education Allowable Cost Payment to Districts	3115	10,878.23
Data For Achievement	3116	995.89
State - Guaranteed Tax Base Aid	3120	174,087.66

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,160.72
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	966.20
Rentals	1910	4,127.25
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	750.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	70,120.22		
Over-BASE Levy	1110(c)	192,164.00		
District Tax Levy			1110	262,284.22
Total Estimated Revenues to Fund Adopted Budget			0004	833,286.28
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	100,000.00

Budget Uses

Expenditure Budget	0002	100,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	40,877.76
Contingency	0006	4,087.78
Over-Schedule	0011	55,034.46
Fund Balance for Budget	TFS48	34,844.26
Operating Reserve	0961	20,000.00
Unreserved Fund Balance Reappropriated	0970	14,844.26

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	11,241.38
State - On-Schedule Transportation Reimbursement	3210	33,724.17
District Tax Levy	1110	40,190.19
District Mills	999	7.25
Total Estimated Revenues to Fund Adopted Budget	0004	100,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	200,426.69

Budget Uses

Expenditure Budget	0002	200,426.69
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	200,426.69
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	200,426.69
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	200,426.69

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2024 Bluebird Vision	2024	65,525.00	6,553.00	13,105.00	0.00
2024 Bluebird Bus	2023	63,000.00	18,900.00	12,600.00	0.00
2018 Champion Premier Bus	2021	91,350.00	54,810.00	18,270.00	0.00
2019 Bluebird Bus	2018	161,000.00	177,100.00	32,200.00	0.00
Total					0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	48,053.15

Budget Uses

Expenditure Budget	0002	48,053.15
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	48,053.15
Operating Reserve	0961	9,610.63
Unreserved Fund Balance Reappropriated	0970	38,442.52

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	9,610.63
Total Estimated Revenues to Fund Adopted Budget	0004	48,053.15
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
37 Pondera
0680 Valier H S

Submit ID: 0680-08290827

17 Adult Education Fund

Adopted Budget	0001	5,399.67

Budget Uses

Expenditure Budget	0002	5,399.67
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,390.26
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,390.26

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	9.41
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,399.67
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	550.24

Budget Uses

Expenditure Budget	0002	550.24
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	550.24
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	550.24
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	28,650.62

Budget Uses

Expenditure Budget	0002	28,650.62
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	28,650.62
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	28,650.62

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	28,650.62
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund
HSPOOL

Taxable Value		0.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	30.49
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	30.49
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	30.49

Budget Report
FY 2026

37 Pondera

0680 Valier H S

Submit ID: 0680-08290827

61 Building Reserve Fund

Adopted Budget	0001	125,480.05

Budget Uses

Expenditure Budget	0002	125,480.05
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	125,480.05
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	125,480.05
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	125,480.05

Budget Report
FY 2026

24 Lake

0483 Valley View Elem

Submit ID: 0483-16534897

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	37	N/A	466,753

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Sandi Fitzpatrick

(Signature) (Date)

Chairperson, School Trustees: Kyla Jaeger

(Signature) (Date)

County Superintendent: Carolyn Hall

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

24 Lake

0483 Valley View Elem

Submit ID: 0483-16534897

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	323,699.78	28,880.33	10%	8.92%	0.00	300,669.80	23,029.98	49.34
10 Transportation	0.00	0.00	20%	0.00%	0.00	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	39,011.11	7,802.22	20%	20.00%	9,214.78	29,796.33		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	757.94	0.00	N/A	0.00%	513.87	244.07	0.00	0.00
29 Flexibility	7,452.90	0.00	N/A	0.00%	7,452.90	0.00	0.00	0.00
61 Building Reserve	30,038.09	0.00	N/A	0.00%	6,693.09	18,676.00	4,669.00	10.00
Total of All Funds	400,959.82	36,682.55			23,874.64	349,386.20	27,698.98	59.34

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

24 Lake

0483 Valley View Elem

Submit ID: 0483-16534897

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 VALLEY VIEW K-8 37

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	134,525.01
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	26,481.00
D.	At Risk Student	(I-D)	2,511.33
E.	Indian Education For All	(I-E)	938.69
F.	American Indian Achievement Gap	(I-F)	1,494.00
G.	Data For Achievement	(I-G)	898.73
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	8,070.81
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	3,739.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	35
B.	BASE Budget Limit	(II-B)	249,649.18
C.	Maximum Budget Limit	(II-C)	308,161.16
D.	Over-BASE Levy As Submitted on Budget	(II-D)	23,029.98
E.	Adopted Budget	(II-E)	272,679.16

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	284,383.52
H.	Maximum Budget Limit	(II-H)	353,200.02
I.	Highest Budget Without a Vote	(II-I)	323,699.78
J.	Highest Budget	(II-J)	353,200.02
K.	Highest Voted Amount	(II-K)	29,500.24
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	323,699.78

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		28,880.33
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		28,880.33

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		323,699.78
1.	BASE Budget Limit	(V-A1)	284,383.52	
2.	Over-BASE Budget	(V-A2)	39,316.26	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		134,525.01
1.	Direct State Aid Paid By State	(V-B1)	134,525.01	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		26,481.00
D.	At Risk Student	(V-D)		2,511.33
E.	Indian Education For All	(V-E)		938.69
F.	American Indian Achievement Gap	(V-F)		1,494.00
G.	Data For Achievement	(V-G)		898.73
H.	Special Education Allowable Cost Payment	(V-H)		8,070.81
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		13,932.50
1.	Actual Non-Levy Revenue	(V-J1)	1,989.25	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	11,943.25	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		95,531.45
1.	State - Guaranteed Tax Base Aid	(V-L1)	95,531.45	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		284,383.52

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		16,286.28
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	16,286.28	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		23,029.98
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		39,316.26

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		49.34
	1. District Property Tax Levy Mills	(V-U1)	49.34	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		49.34

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

24 Lake

0483 Valley View Elem

Submit ID: 0483-16534897

01 General Fund

Adopted Budget	0001	323,699.78

Budget Uses

Expenditure Budget	0002	323,699.78
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	134,525.01
Quality Educator	3111	26,481.00
At Risk Student	3112	2,511.33
Indian Education For All	3113	938.69
American Indian Achievement Gap	3114	1,494.00
State Special Education Allowable Cost Payment to Districts	3115	8,070.81
Data For Achievement	3116	898.73
State - Guaranteed Tax Base Aid	3120	95,531.45

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,989.25
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	11,943.25
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	16,286.28

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	0.00		
Over-BASE Levy	1110(c)	23,029.98		
District Tax Levy			1110	23,029.98
Total Estimated Revenues to Fund Adopted Budget			0004	323,699.78
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

24 Lake

0483 Valley View Elem

Submit ID: 0483-16534897

14 Retirement Fund

Adopted Budget	0001	39,011.11

Budget Uses

Expenditure Budget	0002	39,011.11
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	17,017.00
Operating Reserve	0961	7,802.22
Unreserved Fund Balance Reappropriated	0970	9,214.78

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	29,796.33
Total Estimated Revenues to Fund Adopted Budget	0004	39,011.11
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	757.94

Budget Uses

Expenditure Budget	0002	757.94
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	513.87
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	513.87
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	244.07
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	757.94
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	7,452.90

Budget Uses

Expenditure Budget	0002	7,452.90
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,452.90
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,452.90

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,452.90
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

24 Lake

0483 Valley View Elem

Submit ID: 0483-16534897

61 Building Reserve Fund

Adopted Budget		0001	30,038.09

Budget Uses

Expenditure Budget		0002	30,038.09
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	6,693.09
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	6,693.09
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	18,676.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	4,669.00	
District Tax Levy		1110	4,669.00
District Mills		999	10.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	10.00
Total Estimated Revenues to Fund Adopted Budget		0004	30,038.09

Budget Report
FY 2026

07 Cascade

0127 Vaughn Elem

Submit ID: 0127-09924934

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 149	N/A	2,228,495

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jeff Down

(Signature) (Date)

Chairperson, School Trustees: Tom Brooks

(Signature) (Date)

County Superintendent: Diane Heikkila

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

07 Cascade

0127 Vaughn Elem

Submit ID: 0127-09924934

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,280,947.70	126,471.26	10%	9.87%	0.00	1,073,157.24	207,790.46	93.25
10 Transportation	110,000.00	22,000.00	20%	20.00%	42,013.54	17,045.00	50,941.46	22.86
11 Bus Depreciation Reserve	226,486.18	0.00	N/A	0.00%	205,664.78	0.00	20,821.40	9.34
13 Tuition	53,639.00		N/A		18,199.03	0.00	35,439.97	15.90
14 Retirement	190,000.00	34,629.34	20%	18.23%	0.00	190,000.00		
17 Adult Education	6,608.87	0.00	35%	0.00%	6,608.87	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,034.00	0.00	N/A	0.00%	69.51	964.49	0.00	0.00
29 Flexibility	44,089.77	0.00	N/A	0.00%	89.77	44,000.00	0.00	0.00
61 Building Reserve	77,642.30	0.00	N/A	0.00%	19,587.30	43,113.00	14,942.00	6.70
Total of All Funds	1,990,447.82	183,100.60			292,232.80	1,368,279.73	329,935.29	148.05

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

07 Cascade

0127 Vaughn Elem

Submit ID: 0127-09924934

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	VAUGHN K-6	128 *
M1	VAUGHN 7-8	21 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	530,415.75
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	113,187.36
D.	At Risk Student	(I-D)	14,566.13
E.	Indian Education For All	(I-E)	3,780.13
F.	American Indian Achievement Gap	(I-F)	4,482.00
G.	Data For Achievement	(I-G)	3,619.21
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	22,740.40
I.	State Special Education Related-Services Payment To Coop	(I-I)	7,579.67
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	15,656.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	157
B.	BASE Budget Limit	(II-B)	1,074,052.08
C.	Maximum Budget Limit	(II-C)	1,332,701.49
D.	Over-BASE Levy As Submitted on Budget	(II-D)	157,151.52
E.	Adopted Budget	(II-E)	1,231,203.60

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,123,793.18
H.	Maximum Budget Limit	(II-H)	1,384,135.28
I.	Highest Budget Without a Vote	(II-I)	1,280,947.70
J.	Highest Budget	(II-J)	1,384,135.28
K.	Highest Voted Amount	(II-K)	103,187.58
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,280,947.70

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		126,471.26
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		126,471.26

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,280,947.70
1.	BASE Budget Limit	(V-A1)	1,123,793.18	
2.	Over-BASE Budget	(V-A2)	157,154.52	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		530,415.75
1.	Direct State Aid Paid By State	(V-B1)	530,415.75	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		113,187.36
D.	At Risk Student	(V-D)		14,566.13
E.	Indian Education For All	(V-E)		3,780.13
F.	American Indian Achievement Gap	(V-F)		4,482.00
G.	Data For Achievement	(V-G)		3,619.21
H.	Special Education Allowable Cost Payment	(V-H)		22,740.40
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		24,505.38
1.	Actual Non-Levy Revenue	(V-J1)	24,505.38	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		406,496.82
1.	State - Guaranteed Tax Base Aid	(V-L1)	355,860.88	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	50,635.94	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,123,793.18

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		157,154.52
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		157,154.52

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		22.73
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		70.52
	1. District Property Tax Levy Mills	(V-U1)	70.52	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		93.25

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
07 Cascade
0127 Vaughn Elem

Submit ID: 0127-09924934

01 General Fund

Adopted Budget	0001	1,280,947.70

Budget Uses

Expenditure Budget	0002	1,280,947.70
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	530,415.75
Quality Educator	3111	113,187.36
At Risk Student	3112	14,566.13
Indian Education For All	3113	3,780.13
American Indian Achievement Gap	3114	4,482.00
State Special Education Allowable Cost Payment to Districts	3115	22,740.40
Data For Achievement	3116	3,619.21
State - Guaranteed Tax Base Aid	3120	355,860.88

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	4,052.28
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	20,453.10
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	50,635.94		
Over-BASE Levy	1110(c)	157,154.52		
District Tax Levy			1110	207,790.46
Total Estimated Revenues to Fund Adopted Budget			0004	1,280,947.70
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	110,000.00

Budget Uses

Expenditure Budget	0002	110,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	17,045.00
Contingency	0006	0.00
Over-Schedule	0011	92,955.00
Fund Balance for Budget	TFS48	64,013.54
Operating Reserve	0961	22,000.00
Unreserved Fund Balance Reappropriated	0970	42,013.54

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	4,261.25
State - On-Schedule Transportation Reimbursement	3210	12,783.75
District Tax Levy	1110	50,941.46
District Mills	999	22.86
Total Estimated Revenues to Fund Adopted Budget	0004	110,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

07 Cascade

0127 Vaughn Elem

Submit ID: 0127-09924934

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	226,486.18

Budget Uses

Expenditure Budget	0002	226,486.18
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	205,664.78
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	205,664.78
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	20,821.40
District Mills	999	9.34
Total Estimated Revenues to Fund Adopted Budget	0004	226,486.18

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 International bus	2021	104,107.00	39,225.00	20,821.40	20,821.40
2012 THOMAS CVX	2012	92,925.00	139,387.50	N/A	NA
2010 THOMAS	2010	88,367.93	132,551.90	N/A	NA
2003Thomas/Mercedes	2003	60,724.00	91,086.00	N/A	NA
Total					20,821.40

13 Tuition Fund

Adopted Budget	0001	53,639.00

Budget Uses

Expenditure Budget	0002	53,639.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	18,199.03
Unreserved Fund Balance Reappropriated	0970	18,199.03

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	35,439.97
District Mills	999	15.90
Total Estimated Revenues to Fund Adopted Budget	0004	53,639.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	190,000.00

Budget Uses

Expenditure Budget	0002	190,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	34,629.34
Operating Reserve	0961	34,629.34
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	190,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	190,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	6,608.87

Budget Uses

Expenditure Budget	0002	6,608.87
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,608.87
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,608.87

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,608.87
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,034.00

Budget Uses

Expenditure Budget	0002	1,034.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	69.51
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	69.51
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	964.49
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,034.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	44,089.77

Budget Uses

Expenditure Budget	0002	44,089.77
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	89.77
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	89.77

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	44,000.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	44,089.77
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

07 Cascade

0127 Vaughn Elem

Submit ID: 0127-09924934

61 Building Reserve Fund

Adopted Budget		0001	77,642.30

Budget Uses

Expenditure Budget		0002	77,642.30
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	19,587.30
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	19,587.30
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	43,113.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	14,942.00	
District Tax Levy		1110	14,942.00
District Mills		999	6.70
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	6.70
Total Estimated Revenues to Fund Adopted Budget		0004	77,642.30

Budget Report
FY 2026

41 Ravalli

Submit ID: 0738-30708359

0738 Victor K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	180	*	78	11,358,390

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Shelley O'Leary

(Signature) (Date)

Chairperson, School Trustees: Marci Smith

(Signature) (Date)

County Superintendent: Regina Plettenberg

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

41 Ravalli

Submit ID: 0738-30708359

0738 Victor K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,256,836.82	225,683.68	10%	10.00%	0.00	1,862,586.62	394,250.20	34.71
10 Transportation	272,133.68	53,527.33	20%	19.67%	0.00	58,067.16	214,066.52	18.85
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	502,982.00		N/A		151.12	0.00	502,830.88	44.27
14 Retirement	303,138.44	60,627.69	20%	20.00%	20,565.73	282,572.71		
17 Adult Education	30,000.00	10,500.00	35%	35.00%	16,462.50	0.00	13,537.50	1.19
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	101,790.35	0.00	N/A	0.00%	59,853.42	1,936.93	40,000.00	3.52
29 Flexibility	51,540.77	0.00	N/A	0.00%	33,227.19	18,313.58	0.00	0.00
61 Building Reserve	402,903.81	0.00	N/A	0.00%	293,233.92	65,434.78	44,235.11	3.89
Total of All Funds	3,921,325.87	350,338.70			423,493.88	2,288,911.78	1,208,920.21	106.43

50 Debt Service Tax Jurisdiction								
0738	276,400.00	12,042.77	20-9-438	4.36%	0.00	0.00	276,400.00	24.33

Budget Report
FY 2026

41 Ravalli

Submit ID: 0738-30708359

0738 Victor K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	VICTOR K-6	153
M1	VICTOR 7-8	27
H1	VICTOR HS 9-12	78 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,077,166.93
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	202,920.12
D.	At Risk Student	(I-D)	24,304.87
E.	Indian Education For All	(I-E)	2,551.72
F.	American Indian Achievement Gap	(I-F)	2,490.00
G.	Data For Achievement	(I-G)	6,266.82
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	60,676.80
I.	State Special Education Related-Services Payment To Coop	(I-I)	13,850.62
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	8,149.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	14,304.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	258
B.	BASE Budget Limit	(II-B)	2,096,377.97
C.	Maximum Budget Limit	(II-C)	2,601,354.04
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	2,096,377.97

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,256,836.82
H.	Maximum Budget Limit	(II-H)	2,829,991.72
I.	Highest Budget Without a Vote	(II-I)	2,256,836.82
J.	Highest Budget	(II-J)	2,829,991.72
K.	Highest Voted Amount	(II-K)	573,154.90
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,256,836.82

Budget Report
FY 2026

41 Ravalli

Submit ID: 0738-30708359

0738 Victor K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		225,683.68
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		225,683.68

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		**Elementary**	**High School**	**K-12**
A.	Special Education Allowable Costs	42,451.23	18,225.57	60,676.80
B.	Special Education RSBG to Coop	9,815.40	4,035.22	13,850.62
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	20,906.65	8,904.32	29,810.97
Proration of BASE Budget to Elementary and High School Programs:		**Elementary**	**High School**	**K-12**
E.	100% Of Basic Entitlement	182,198.00	364,401.00	546,599.00
F.	100% Of Per Student Entitlement	1,215,945.90	647,224.50	1,863,170.40
		1,398,143.90	1,011,625.50	2,409,769.40
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	493,544.80	357,103.80	850,648.60
H.	Special Education in BASE@40%	20,906.65	8,904.32	29,810.97
I.	Subsidized BASE Amount	514,451.45	366,008.12	880,459.57
J.	Subsidized BASE Ratio	58%	42%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,256,836.82
1.	BASE Budget Limit	(V-A1)	2,256,836.82	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,077,166.93
1.	Direct State Aid Paid By State	(V-B1)	1,077,166.93	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		202,920.12
D.	At Risk Student	(V-D)		24,304.87
E.	Indian Education For All	(V-E)		2,551.72
F.	American Indian Achievement Gap	(V-F)		2,490.00
G.	Data For Achievement	(V-G)		6,266.82

H.	Special Education Allowable Cost Payment	(V-H)		60,676.80
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		69,114.57
	1. Actual Non-Levy Revenue	(V-J1)	4,958.23	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	64,156.34	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		811,344.99
	1. State - Guaranteed Tax Base Aid	(V-L1)	417,094.79	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	394,250.20	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,256,836.82

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		22.75
T.	BASE Mills - High School	(V-T)		11.96
U.	Over-BASE Mills	(V-U)		0.00
	1. District Property Tax Levy Mills	(V-U1)	0.00	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		34.71

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

41 Ravalli

Submit ID: 0738-30708359

0738 Victor K-12 Schools

01 General Fund

Adopted Budget	0001	2,256,836.82

Budget Uses

Expenditure Budget	0002	2,256,836.82
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,077,166.93
Quality Educator	3111	202,920.12
At Risk Student	3112	24,304.87
Indian Education For All	3113	2,551.72
American Indian Achievement Gap	3114	2,490.00
State Special Education Allowable Cost Payment to Districts	3115	60,676.80
Data For Achievement	3116	6,266.82
State - Guaranteed Tax Base Aid	3120	417,094.79

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	4,958.23
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	64,156.34
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	394,250.20		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	394,250.20
Total Estimated Revenues to Fund Adopted Budget			0004	2,256,836.82
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	272,133.68

Budget Uses

Expenditure Budget	0002	272,133.68
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	52,788.34
Contingency	0006	5,278.83
Over-Schedule	0011	214,066.51
Fund Balance for Budget	TFS48	53,527.33
Operating Reserve	0961	53,527.33
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	14,516.79
State - On-Schedule Transportation Reimbursement	3210	43,550.37
District Tax Levy	1110	214,066.52
District Mills	999	18.85
Total Estimated Revenues to Fund Adopted Budget	0004	272,133.68
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2026

41 Ravalli

Submit ID: 0738-30708359

0738 Victor K-12 Schools

13 Tuition Fund

Adopted Budget	0001	502,982.00

Budget Uses

Expenditure Budget	0002	502,982.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	151.12
Unreserved Fund Balance Reappropriated	0970	151.12

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	502,830.88
District Mills	999	44.27
Total Estimated Revenues to Fund Adopted Budget	0004	502,982.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	303,138.44

Budget Uses

Expenditure Budget	0002	303,138.44
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	81,193.42
Operating Reserve	0961	60,627.69
Unreserved Fund Balance Reappropriated	0970	20,565.73

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	282,572.71
Total Estimated Revenues to Fund Adopted Budget	0004	303,138.44
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	30,000.00

Budget Uses

Expenditure Budget	0002	30,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	26,962.50
Operating Reserve	0961	10,500.00
Unreserved Fund Balance Reappropriated	0970	16,462.50

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	13,537.50
District Mills	999	1.19
Total Estimated Revenues to Fund Adopted Budget	0004	30,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

41 Ravalli

Submit ID: 0738-30708359

0738 Victor K-12 Schools

28 Technology Fund

Adopted Budget	0001	101,790.35

Budget Uses

Expenditure Budget	0002	101,790.35
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	59,853.42
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	59,853.42
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,936.93
District Tax Levy	1110	40,000.00
District Mills	999	3.52
Total Estimated Revenues to Fund Adopted Budget	0004	101,790.35
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	51,540.77

Budget Uses

Expenditure Budget	0002	51,540.77
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	33,227.19
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	33,227.19

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	18,313.58
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	51,540.77
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

41 Ravalli

Submit ID: 0738-30708359

0738 Victor K-12 Schools

50 Debt Service Fund

0738

Taxable Value		11,358,390.00
Adopted Budget	0001	276,400.00

Budget Uses

Expenditure Budget	0002	276,400.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	12,042.77
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	12,042.77
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	276,400.00
Jurisdiction Mills	999	24.33
Total Estimated Revenues to Fund Adopted Budget	0004	276,400.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
High School Bond	12/21/2006	06/30/2027	1,800,000.00	135,000.00	127,500.00	10,500.00	0.00
Elementary Bond	12/21/2006	06/30/2027	1,800,000.00	135,000.00	127,500.00	10,500.00	400.00
Total Bond Requirements							276,400.00

Total Debt Service Requirements	0002	276,400.00

Budget Report
FY 2026

41 Ravalli

Submit ID: 0738-30708359

0738 Victor K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	402,903.81

Budget Uses

Expenditure Budget		0002	402,903.81
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	293,233.92
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	293,233.92
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	65,434.78
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	44,235.11	
District Tax Levy		1110	44,235.11
District Mills		999	3.89
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.89
Total Estimated Revenues to Fund Adopted Budget		0004	402,903.81

Budget Report
FY 2026

29 McCone

0566 Vida Elem

Submit ID: 0566-20611244

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 46	N/A	2,449,021

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Brenda Campbell

(Signature) (Date)

Chairperson, School Trustees: Scott Nasner

(Signature) (Date)

County Superintendent: Nita Crockett

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026
29 McCone
0566 Vida Elem

Submit ID: 0566-20611244

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	412,809.39	61,437.20	10%	14.88%	0.00	276,175.44	136,633.95	55.79
10 Transportation	88,000.00	17,600.00	20%	20.00%	2,615.66	28,600.00	56,784.34	23.19
11 Bus Depreciation Reserve	306,759.18	0.00	N/A	0.00%	289,304.18	0.00	17,455.00	7.13
13 Tuition	45,000.00		N/A		3,467.11	0.00	41,532.89	16.96
14 Retirement	70,000.00	14,000.00	20%	20.00%	23,306.07	46,693.93		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	5,959.97	0.00	N/A	0.00%	5,671.00	288.97	0.00	0.00
29 Flexibility	63,379.14	0.00	N/A	0.00%	63,379.14	0.00	0.00	0.00
61 Building Reserve	99,936.60	0.00	N/A	0.00%	99,936.60	0.00	0.00	0.00
Total of All Funds	1,091,844.28	93,037.20			487,679.76	351,758.34	252,406.18	103.07

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

29 McCone

0566 Vida Elem

Submit ID: 0566-20611244

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 VIDA K-8 46 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	160,625.43
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	30,264.00
D.	At Risk Student	(I-D)	2,160.14
E.	Indian Education For All	(I-E)	1,167.02
F.	American Indian Achievement Gap	(I-F)	3,735.00
G.	Data For Achievement	(I-G)	1,117.34
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	7,034.80
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,344.79
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	2,686.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	46
B.	BASE Budget Limit	(II-B)	310,216.36
C.	Maximum Budget Limit	(II-C)	385,709.75
D.	Over-BASE Levy As Submitted on Budget	(II-D)	76,106.45
E.	Adopted Budget	(II-E)	386,322.81

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	336,702.94
H.	Maximum Budget Limit	(II-H)	414,198.89
I.	Highest Budget Without a Vote	(II-I)	412,809.39
J.	Highest Budget	(II-J)	414,198.89
K.	Highest Voted Amount	(II-K)	1,389.50
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	412,809.39

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		41,280.94
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		20,156.26
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	20,156.26	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		61,437.20

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		412,809.39
	1. BASE Budget Limit	(V-A1)	336,702.94	
	2. Over-BASE Budget	(V-A2)	76,106.45	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		160,625.43
	1. Direct State Aid Paid By State	(V-B1)	160,625.43	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		30,264.00
D.	At Risk Student	(V-D)		2,160.14
E.	Indian Education For All	(V-E)		1,167.02
F.	American Indian Achievement Gap	(V-F)		3,735.00
G.	Data For Achievement	(V-G)		1,117.34
H.	Special Education Allowable Cost Payment	(V-H)		7,034.80
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,700.65
	1. Actual Non-Levy Revenue	(V-J1)	3,700.65	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		126,898.56
	1. State - Guaranteed Tax Base Aid	(V-L1)	66,371.06	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	60,527.50	
M.	**Subtotal of BASE Budget Revenue	(V-M)		336,702.94

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		76,106.45
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		76,106.45

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		24.71
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		31.08
	1. District Property Tax Levy Mills	(V-U1)	31.08	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		55.79

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
29 McCone

0566 Vida Elem

Submit ID: 0566-20611244

01 General Fund

Adopted Budget	0001	412,809.39

Budget Uses

Expenditure Budget	0002	412,809.39
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	160,625.43
Quality Educator	3111	30,264.00
At Risk Student	3112	2,160.14
Indian Education For All	3113	1,167.02
American Indian Achievement Gap	3114	3,735.00
State Special Education Allowable Cost Payment to Districts	3115	7,034.80
Data For Achievement	3116	1,117.34
State - Guaranteed Tax Base Aid	3120	66,371.06

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,062.73
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	637.92
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	60,527.50		
Over-BASE Levy	1110(c)	76,106.45		
District Tax Levy			1110	136,633.95
Total Estimated Revenues to Fund Adopted Budget			0004	412,809.39
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	88,000.00

Budget Uses

Expenditure Budget	0002	88,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	26,000.00
Contingency	0006	2,600.00
Over-Schedule	0011	59,400.00
Fund Balance for Budget	TFS48	20,215.66
Operating Reserve	0961	17,600.00
Unreserved Fund Balance Reappropriated	0970	2,615.66

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	7,150.00
State - On-Schedule Transportation Reimbursement	3210	21,450.00
District Tax Levy	1110	56,784.34
District Mills	999	23.19
Total Estimated Revenues to Fund Adopted Budget	0004	88,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	306,759.18

Budget Uses

Expenditure Budget	0002	306,759.18
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	289,304.18
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	289,304.18
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	17,455.00
District Mills	999	7.13
Total Estimated Revenues to Fund Adopted Budget	0004	306,759.18

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2021 international IC CE 53 47 passenger	2021	87,275.00	69,820.00	17,455.00	17,455.00
2015 collins 16 passenger	2015	67,750.00	101,625.00	N/A	NA
2012 Chevy MircoBird	2013	44,500.00	66,750.00	N/A	NA
1998 chevy G series Bus C	2008	11,000.00	16,500.00	N/A	NA
2005 Chevy Micro Bird Bus A	2005	49,732.00	74,598.00	N/A	NA
BUS C	1997	26,990.00	40,485.00	N/A	NA
Total					17,455.00

13 Tuition Fund

Adopted Budget	0001	45,000.00

Budget Uses

Expenditure Budget	0002	45,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,467.11
Unreserved Fund Balance Reappropriated	0970	3,467.11

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	41,532.89
District Mills	999	16.96
Total Estimated Revenues to Fund Adopted Budget	0004	45,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	70,000.00

Budget Uses

Expenditure Budget	0002	70,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	37,306.07
Operating Reserve	0961	14,000.00
Unreserved Fund Balance Reappropriated	0970	23,306.07

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	46,693.93
Total Estimated Revenues to Fund Adopted Budget	0004	70,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	5,959.97

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	5,959.97
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	5,671.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,671.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	288.97
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,959.97
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	63,379.14

Budget Uses

Expenditure Budget	0002	63,379.14
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	63,379.14
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	63,379.14

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	63,379.14
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

29 McCone

0566 Vida Elem

Submit ID: 0566-20611244

61 Building Reserve Fund

Adopted Budget		0001	99,936.60

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	99,936.60
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	99,936.60
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	99,936.60
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	99,936.60

Budget Report
FY 2026

46 Sheridan

Submit ID: 0819-59818458

0819 Westby K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	41	*	21	1,762,315

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Heather Nielsen

(Signature) (Date)

Chairperson, School Trustees: Aldon Joyes

(Signature) (Date)

County Superintendent: Lindsey Brensdal

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

46 Sheridan

Submit ID: 0819-59818458

0819 Westby K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,233,019.38	124,814.51	10%	10.12%	7,729.68	951,559.50	273,730.20	163.45
10 Transportation	100,000.00	20,000.00	20%	20.00%	19,783.10	50,216.90	30,000.00	17.02
11 Bus Depreciation Reserve	200,000.00	43,397.62	N/A	21.70%	0.00	200,000.00	0.00	0.00
13 Tuition	8,435.10		N/A		0.00	0.00	8,435.10	4.79
14 Retirement	180,000.00	36,000.00	20%	20.00%	18,586.86	161,413.14		
17 Adult Education	20,000.00	0.00	35%	0.00%	4,507.45	15,492.55	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	150,000.00	0.00	N/A	0.00%	106,457.82	43,542.18	0.00	0.00
29 Flexibility	1,000,000.00	0.00	N/A	0.00%	631,400.46	368,599.54	0.00	0.00
61 Building Reserve	1,075,274.73	0.00	N/A	0.00%	918,719.73	69,244.00	87,311.00	49.54
Total of All Funds	3,966,729.21	224,212.13			1,707,185.10	1,860,067.81	399,476.30	234.80

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

46 Sheridan

Submit ID: 0819-59818458

0819 Westby K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	WESTBY K-6	32
M1	WESTBY 7-8	9
H1	WESTBY HS 9-12	21 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	448,680.19
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	88,143.90
D.	At Risk Student	(I-D)	1,686.46
E.	Indian Education For All	(I-E)	1,512.80
F.	American Indian Achievement Gap	(I-F)	498.00
G.	Data For Achievement	(I-G)	1,505.98
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	10,691.08
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,108.21
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	4,048.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	13,056.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	57
B.	BASE Budget Limit	(II-B)	815,474.29
C.	Maximum Budget Limit	(II-C)	1,012,524.45
D.	Over-BASE Levy As Submitted on Budget	(II-D)	268,809.16
E.	Adopted Budget	(II-E)	1,156,823.52

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	912,564.98
H.	Maximum Budget Limit	(II-H)	1,121,596.31
I.	Highest Budget Without a Vote	(II-I)	1,233,019.38
J.	Highest Budget	(II-J)	1,233,019.38
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,233,019.38

Budget Report
FY 2026

46 Sheridan

Submit ID: 0819-59818458

0819 Westby K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		123,301.94
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		1,512.57
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	1,512.57	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		7,729.68
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	7,729.68	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		132,544.19

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		**Elementary**	**High School**	**K-12**
A.	Special Education Allowable Costs	7,390.54	3,300.54	10,691.08
B.	Special Education RSBG to Coop	2,235.73	872.48	3,108.21
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	3,850.51	1,669.21	5,519.72

Proration of BASE Budget to Elementary and High School Programs:		**Elementary**	**High School**	**K-12**
E.	100% Of Basic Entitlement	182,198.00	364,401.00	546,599.00
F.	100% Of Per Student Entitlement	282,607.80	174,552.00	457,159.80
		464,805.80	538,953.00	1,003,758.80
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	164,076.45	190,250.41	354,326.86
H.	Special Education in BASE@40%	3,850.51	1,669.21	5,519.72
I.	Subsidized BASE Amount	167,926.96	191,919.62	359,846.58
J.	Subsidized BASE Ratio	47%	53%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,233,019.38
1.	BASE Budget Limit	(V-A1)	912,564.98	
2.	Over-BASE Budget	(V-A2)	320,454.40	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		448,680.19
1.	Direct State Aid Paid By State	(V-B1)	448,680.19	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		88,143.90
D.	At Risk Student	(V-D)		1,686.46
E.	Indian Education For All	(V-E)		1,512.80
F.	American Indian Achievement Gap	(V-F)		498.00
G.	Data For Achievement	(V-G)		1,505.98

H.	Special Education Allowable Cost Payment	(V-H)		10,691.08
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		112,181.61
	1. Actual Non-Levy Revenue	(V-J1)	12,158.20	
	2. Anticipated Non-Levy Revenue	(V-J2)	35,958.48	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	64,064.93	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		247,664.96
	1. State - Guaranteed Tax Base Aid	(V-L1)	247,664.96	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		912,564.98

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		46,724.20
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	7,729.68	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas/Tuition Revenues	(V-O3)	38,994.52	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		273,730.20
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		320,454.40

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		8.13
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		155.32
	1. District Property Tax Levy Mills	(V-U1)	155.32	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		163.45

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
46 Sheridan

Submit ID: 0819-59818458

0819 Westby K-12 Schools

01 General Fund

Adopted Budget	0001	1,233,019.38

Budget Uses

Expenditure Budget	0002	1,233,019.38
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	7,729.68
Direct State Aid	3110	448,680.19
Quality Educator	3111	88,143.90
At Risk Student	3112	1,686.46
Indian Education For All	3113	1,512.80
American Indian Achievement Gap	3114	498.00
State Special Education Allowable Cost Payment to Districts	3115	10,691.08
Data For Achievement	3116	1,505.98
State - Guaranteed Tax Base Aid	3120	247,664.96

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	203.92
Interest Earnings	1510	11,560.28
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	394.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	18,059.45
Tuition from School Districts Outside State	1330	46,005.48
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	35,958.48
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	38,994.52

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	0.00		
Over-BASE Levy	1110(c)	273,730.20		
District Tax Levy			1110	273,730.20
Total Estimated Revenues to Fund Adopted Budget			0004	1,233,019.38
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	100,000.00

Budget Uses

Expenditure Budget	0002	100,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	34,332.76
Contingency	0006	3,433.28
Over-Schedule	0011	62,233.96
Fund Balance for Budget	TFS48	39,783.10
Operating Reserve	0961	20,000.00
Unreserved Fund Balance Reappropriated	0970	19,783.10

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	12,450.86
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	9,441.51
State - On-Schedule Transportation Reimbursement	3210	28,324.53
District Tax Levy	1110	30,000.00
District Mills	999	17.02
Total Estimated Revenues to Fund Adopted Budget	0004	100,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

46 Sheridan

Submit ID: 0819-59818458

0819 Westby K-12 Schools

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	200,000.00

Budget Uses

Expenditure Budget	0002	200,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	43,397.62
Operating Reserve	0961	43,397.62
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	200,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	200,000.00

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2024 CHEVROLET 4WD BUS	2025	127,000.00	0.00	25,400.00	0.00
2024 FORD EXPEDITION (TYPE E)	2025	61,509.50	0.00	12,301.90	0.00
2021 CHEVROLET BUS	2022	65,000.00	0.00	13,000.00	0.00
2017 FORD EXPEDITION (TYPE E)	2019	38,000.00	0.00	7,600.00	0.00
2014 CHEVROLET 4WD BUS (1)	2015	59,700.00	0.00	11,940.00	0.00
2014 CHEVROLET 4WD BUS (2)	2015	58,750.00	0.00	11,750.00	0.00
2010 CHEVROLET	2010	46,850.00	0.00	9,370.00	0.00
Total					0.00

13 Tuition Fund

Adopted Budget	0001	8,435.10

Budget Uses

Expenditure Budget	0002	8,435.10
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	8,435.10
District Mills	999	4.79
Total Estimated Revenues to Fund Adopted Budget	0004	8,435.10
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	180,000.00

Budget Uses

Expenditure Budget	0002	180,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	54,586.86
Operating Reserve	0961	36,000.00
Unreserved Fund Balance Reappropriated	0970	18,586.86

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	161,413.14
Total Estimated Revenues to Fund Adopted Budget	0004	180,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	20,000.00

Budget Uses

Expenditure Budget	0002	20,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,507.45
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,507.45

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	15,492.55
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	20,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	150,000.00

Budget Uses

Expenditure Budget	0002	150,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	106,457.82
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	106,457.82
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	42,758.97
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	783.21
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	150,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	1,000,000.00

Budget Uses

Expenditure Budget	0002	1,000,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	631,400.46
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	631,400.46

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	361,574.93
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	7,024.61
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,000,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00
Budget Uses		
Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

46 Sheridan

Submit ID: 0819-59818458

0819 Westby K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	1,075,274.73

Budget Uses

Expenditure Budget		0002	1,075,274.73
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	918,719.73
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	918,719.73
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	69,244.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	70,000.00	
Building Reserve Permissive Levy	1110(b)	17,311.00	
District Tax Levy		1110	87,311.00
District Mills		999	49.54
Building Reserve Voted Mills		0134	39.72
Building Reserve Permissive Mills		0135	9.82
Total Estimated Revenues to Fund Adopted Budget		0004	1,075,274.73

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/04/2021	350,000.00	5	612	280,000.00	70,000.00	70,000.00
Total						70,000.00

Budget Report
FY 2026

15 Flathead

1223 West Glacier Elem

Submit ID: 1223-60408753

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 74	N/A	9,349,976

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Rachelle Aldrich

(Signature) (Date)

Chairperson, School Trustees: Courtney Eberhardy

(Signature) (Date)

County Superintendent: Marcia Stolfus

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

15 Flathead

1223 West Glacier Elem

Submit ID: 1223-60408753

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	581,164.47	39,295.96	10%	6.76%	0.00	324,026.83	257,137.64	27.50
10 Transportation	39,000.27	7,138.55	20%	18.30%	18,005.66	6,820.31	14,174.30	1.52
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	14,658.16		N/A		0.00	0.00	14,658.16	1.57
14 Retirement	113,910.41	22,782.08	20%	20.00%	21,750.63	92,159.78		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	9,864.79	0.00	N/A	0.00%	0.00	444.79	9,420.00	1.01
29 Flexibility	1.76	0.00	N/A	0.00%	1.76	0.00	0.00	0.00
61 Building Reserve	118,352.14	0.00	N/A	0.00%	69,612.14	30,740.00	18,000.00	1.93
Total of All Funds	876,952.00	69,216.59			109,370.19	454,191.71	313,390.10	33.53

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

15 Flathead

Submit ID: 1223-60408753

1223 West Glacier Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 WEST GLACIER K-6 74 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	241,780.42
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	64,311.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	1,877.38
F.	American Indian Achievement Gap	(I-F)	996.00
G.	Data For Achievement	(I-G)	1,797.46
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	10,797.60
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,598.98
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	76
B.	BASE Budget Limit	(II-B)	480,868.35
C.	Maximum Budget Limit	(II-C)	598,070.06
D.	Over-BASE Levy As Submitted on Budget	(II-D)	62,909.76
E.	Adopted Budget	(II-E)	543,778.11

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	518,254.71
H.	Maximum Budget Limit	(II-H)	649,233.92
I.	Highest Budget Without a Vote	(II-I)	581,164.47
J.	Highest Budget	(II-J)	649,233.92
K.	Highest Voted Amount	(II-K)	68,069.45
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	581,164.47

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		39,295.96
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		39,295.96

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		581,164.47
1.	BASE Budget Limit	(V-A1)	518,254.71	
2.	Over-BASE Budget	(V-A2)	62,909.76	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		241,780.42
1.	Direct State Aid Paid By State	(V-B1)	241,780.42	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		64,311.00
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		1,877.38
F.	American Indian Achievement Gap	(V-F)		996.00
G.	Data For Achievement	(V-G)		1,797.46
H.	Special Education Allowable Cost Payment	(V-H)		10,797.60
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,466.97
1.	Actual Non-Levy Revenue	(V-J1)	2,466.97	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		194,227.88
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	194,227.88	
M.	**Subtotal of BASE Budget Revenue	(V-M)		518,254.71

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		62,909.76
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		62,909.76

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		20.77
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		6.73
	1. District Property Tax Levy Mills	(V-U1)	6.73	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		27.50

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	581,164.47

Budget Uses

Expenditure Budget	0002	581,164.47
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	241,780.42
Quality Educator	3111	64,311.00
At Risk Student	3112	0.00
Indian Education For All	3113	1,877.38
American Indian Achievement Gap	3114	996.00
State Special Education Allowable Cost Payment to Districts	3115	10,797.60
Data For Achievement	3116	1,797.46
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,466.97
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	194,227.88		
Over-BASE Levy	1110(c)	62,909.76		
District Tax Levy			1110	257,137.64
Total Estimated Revenues to Fund Adopted Budget			0004	581,164.47
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	39,000.27

Budget Uses

Expenditure Budget	0002	39,000.27
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	6,200.27
Contingency	0006	620.03
Over-Schedule	0011	32,179.97
Fund Balance for Budget	TFS48	25,144.21
Operating Reserve	0961	7,138.55
Unreserved Fund Balance Reappropriated	0970	18,005.66

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	1,705.07
State - On-Schedule Transportation Reimbursement	3210	5,115.24
District Tax Levy	1110	14,174.30
District Mills	999	1.52
Total Estimated Revenues to Fund Adopted Budget	0004	39,000.27
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	14,658.16

Budget Uses

Expenditure Budget	0002	14,658.16
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	14,658.16
District Mills	999	1.57
Total Estimated Revenues to Fund Adopted Budget	0004	14,658.16
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
15 Flathead

1223 West Glacier Elem

Submit ID: 1223-60408753

14 Retirement Fund

Adopted Budget	0001	113,910.41

Budget Uses

Expenditure Budget	0002	113,910.41
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	44,532.71
Operating Reserve	0961	22,782.08
Unreserved Fund Balance Reappropriated	0970	21,750.63

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	92,159.78
Total Estimated Revenues to Fund Adopted Budget	0004	113,910.41
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
15 Flathead

Submit ID: 1223-60408753

1223 West Glacier Elem

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	9,864.79

Budget Uses

Expenditure Budget	0002	9,864.79
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	444.79
District Tax Levy	1110	9,420.00
District Mills	999	1.01
Total Estimated Revenues to Fund Adopted Budget	0004	9,864.79
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	1.76

Budget Uses

Expenditure Budget	0002	1.76
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1.76
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1.76

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1.76
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
15 Flathead

Submit ID: 1223-60408753

1223 West Glacier Elem

61 Building Reserve Fund

Adopted Budget		0001	118,352.14

Budget Uses

Expenditure Budget		0002	118,352.14
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	69,612.14
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	69,612.14
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	30,740.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	18,000.00	
District Tax Levy		1110	18,000.00
District Mills		999	1.93
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.93
Total Estimated Revenues to Fund Adopted Budget		0004	118,352.14

Budget Report
FY 2026

15 Flathead

1184 West Valley Elem

Submit ID: 1184-56662132

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	828	N/A	21,966,241

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Maggie McKay

(Signature) (Date)

Chairperson, School Trustees: Marilyn Hedstrom

(Signature) (Date)

County Superintendent: Marcia Stolfus

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026
15 Flathead
1184 West Valley Elem

Submit ID: 1184-56662132

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	6,096,526.90	609,652.69	10%	10.00%	319.66	4,917,492.53	1,178,714.71	53.67
10 Transportation	566,060.90	109,108.65	20%	19.28%	0.00	158,727.12	407,333.78	18.54
11 Bus Depreciation Reserve	18,365.68	0.00	N/A	0.00%	12,367.68	0.00	5,998.00	0.27
13 Tuition	269,099.78		N/A		62,122.03	0.00	206,977.75	9.42
14 Retirement	825,812.59	165,162.52	20%	20.00%	16,975.42	808,837.17		
17 Adult Education	13,504.22	4,726.48	35%	35.00%	838.67	0.00	12,665.55	0.58
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	91,056.19	0.00	N/A	0.00%	3,441.16	4,615.03	83,000.00	3.78
29 Flexibility	15,659.53	0.00	N/A	0.00%	15,659.53	0.00	0.00	0.00
61 Building Reserve	163,405.38	0.00	N/A	0.00%	32,215.81	90,816.55	40,373.02	1.84
Total of All Funds	8,059,491.17	888,650.34			143,939.96	5,980,488.40	1,935,062.81	88.10

50 Debt Service Tax Jurisdiction								
SD1	505,887.50	150,000.00	20-9-438	29.65%	310,240.22	0.00	195,647.28	8.91

Budget Report
FY 2026

15 Flathead

1184 West Valley Elem

Submit ID: 1184-56662132

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	WEST VALLEY K-6	647
M1	WEST VALLEY 7-8	181

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	2,631,087.06
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	400,998.00
D.	At Risk Student	(I-D)	12,976.16
E.	Indian Education For All	(I-E)	20,114.85
F.	American Indian Achievement Gap	(I-F)	6,474.00
G.	Data For Achievement	(I-G)	20,112.12
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	135,460.80
I.	State Special Education Related-Services Payment To Coop	(I-I)	45,150.84
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	61,743.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	793
B.	BASE Budget Limit	(II-B)	4,835,484.98
C.	Maximum Budget Limit	(II-C)	5,991,640.15
D.	Over-BASE Levy As Submitted on Budget	(II-D)	719,265.67
E.	Adopted Budget	(II-E)	5,554,750.65

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	5,377,261.23
H.	Maximum Budget Limit	(II-H)	6,811,429.89
I.	Highest Budget Without a Vote	(II-I)	6,096,526.90
J.	Highest Budget	(II-J)	6,811,429.89
K.	Highest Voted Amount	(II-K)	714,902.99
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	6,096,526.90

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		609,652.69
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		319.66
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	319.66	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		609,972.35

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		6,096,526.90
1.	BASE Budget Limit	(V-A1)	5,377,261.23	
2.	Over-BASE Budget	(V-A2)	719,265.67	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		2,631,087.06
1.	Direct State Aid Paid By State	(V-B1)	2,631,087.06	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		400,998.00
D.	At Risk Student	(V-D)		12,976.16
E.	Indian Education For All	(V-E)		20,114.85
F.	American Indian Achievement Gap	(V-F)		6,474.00
G.	Data For Achievement	(V-G)		20,112.12
H.	Special Education Allowable Cost Payment	(V-H)		135,460.80
I.	Remaining Fund Balance Available	(V-I)		319.66
J.	Non-Levy Revenue and Funding Sources	(V-J)		123,849.63
1.	Actual Non-Levy Revenue	(V-J1)	26,293.26	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	97,556.37	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		2,025,868.95
1.	State - Guaranteed Tax Base Aid	(V-L1)	1,566,419.91	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	459,449.04	
M.	**Subtotal of BASE Budget Revenue	(V-M)		5,377,261.23

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		719,265.67
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		719,265.67

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		20.93
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		32.74
	1. District Property Tax Levy Mills	(V-U1)	32.74	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		53.67

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

15 Flathead

1184 West Valley Elem

Submit ID: 1184-56662132

01 General Fund

Adopted Budget	0001	6,096,526.90

Budget Uses

Expenditure Budget	0002	6,096,526.90
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	319.66
Direct State Aid	3110	2,631,087.06
Quality Educator	3111	400,998.00
At Risk Student	3112	12,976.16
Indian Education For All	3113	20,114.85
American Indian Achievement Gap	3114	6,474.00
State Special Education Allowable Cost Payment to Districts	3115	135,460.80
Data For Achievement	3116	20,112.12
State - Guaranteed Tax Base Aid	3120	1,566,419.91

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	25,885.53
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	407.73
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	97,556.37
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	459,449.04		
Over-BASE Levy	1110(c)	719,265.67		
District Tax Levy			1110	1,178,714.71
Total Estimated Revenues to Fund Adopted Budget			0004	6,096,526.90
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	566,060.90

Budget Uses

Expenditure Budget	0002	566,060.90
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	144,297.36
Contingency	0006	14,429.74
Over-Schedule	0011	407,333.80
Fund Balance for Budget	TFS48	109,108.65
Operating Reserve	0961	109,108.65
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	39,681.78
State - On-Schedule Transportation Reimbursement	3210	119,045.34
District Tax Levy	1110	407,333.78
District Mills	999	18.54
Total Estimated Revenues to Fund Adopted Budget	0004	566,060.90
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	18,365.68

Budget Uses

Expenditure Budget	0002	18,365.68
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	12,367.68
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	12,367.68
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	5,998.00
District Mills	999	0.27
Total Estimated Revenues to Fund Adopted Budget	0004	18,365.68

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2017 Ford Expedition E Class Bus	2020	29,990.00	29,990.00	5,998.00	5,998.00
Total					5,998.00

13 Tuition Fund

Adopted Budget	0001	269,099.78

Budget Uses

Expenditure Budget	0002	269,099.78
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	62,122.03
Unreserved Fund Balance Reappropriated	0970	62,122.03

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	206,977.75
District Mills	999	9.42
Total Estimated Revenues to Fund Adopted Budget	0004	269,099.78
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	825,812.59

Budget Uses

Expenditure Budget	0002	825,812.59
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	182,137.94
Operating Reserve	0961	165,162.52
Unreserved Fund Balance Reappropriated	0970	16,975.42

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	808,837.17
Total Estimated Revenues to Fund Adopted Budget	0004	825,812.59
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	13,504.22

Budget Uses

Expenditure Budget	0002	13,504.22
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,565.15
Operating Reserve	0961	4,726.48
Unreserved Fund Balance Reappropriated	0970	838.67

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	12,665.55
District Mills	999	0.58
Total Estimated Revenues to Fund Adopted Budget	0004	13,504.22
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	91,056.19

Budget Uses

Expenditure Budget	0002	91,056.19
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,441.16
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,441.16
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	4,615.03
District Tax Levy	1110	83,000.00
District Mills	999	3.78
Total Estimated Revenues to Fund Adopted Budget	0004	91,056.19
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	15,659.53

Budget Uses

Expenditure Budget	0002	15,659.53
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	15,659.53
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	15,659.53

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	15,659.53
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

15 Flathead

1184 West Valley Elem

Submit ID: 1184-56662132

50 Debt Service Fund

SD1

Taxable Value		21,966,241.00
Adopted Budget	0001	505,887.50

Budget Uses

Expenditure Budget	0002	505,887.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	460,240.22
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	150,000.00
Unreserved Fund Balance Reappropriated	0970	310,240.22
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	195,647.28
Jurisdiction Mills	999	8.91
Total Estimated Revenues to Fund Adopted Budget	0004	505,887.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
Elementary Bond	02/06/2014	06/30/2034	6,800,000.00	3,355,000.00	355,000.00	150,387.50	500.00
Total Bond Requirements							505,887.50
Total Debt Service Requirements						0002	505,887.50

Budget Report
FY 2026

15 Flathead

1184 West Valley Elem

Submit ID: 1184-56662132

61 Building Reserve Fund

Adopted Budget		0001	163,405.38

Budget Uses

Expenditure Budget		0002	163,405.38
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	32,215.81
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	32,215.81
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	90,816.55
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	40,373.02	
District Tax Levy		1110	40,373.02
District Mills		999	1.84
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.84
Total Estimated Revenues to Fund Adopted Budget		0004	163,405.38

Budget Report
FY 2026

16 Gallatin

Submit ID: 0374-60354492

0374 West Yellowstone K-12

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 214	* 73	24,353,079

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Norma Salinas

(Signature) (Date)

Chairperson, School Trustees: Liz Watt

(Signature) (Date)

County Superintendent: John Nielson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

16 Gallatin

Submit ID: 0374-60354492

0374 West Yellowstone K-12

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,855,452.15	310,971.30	10%	10.89%	0.00	1,501,169.32	1,354,282.83	55.61
10 Transportation	227,400.00	45,480.00	20%	20.00%	3,761.34	33,867.92	189,770.74	7.79
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	122,301.00		N/A		61,877.98	0.00	60,423.02	2.48
14 Retirement	404,725.00	80,945.00	20%	20.00%	47,030.30	357,694.70		
17 Adult Education	64,425.00	0.00	35%	0.00%	56,135.88	0.00	8,289.12	0.34
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	182,787.22	0.00	N/A	0.00%	141,759.43	2,041.79	38,986.00	1.60
29 Flexibility	40,132.00	0.00	N/A	0.00%	28,786.84	11,345.16	0.00	0.00
61 Building Reserve	1,124,203.42	0.00	N/A	0.00%	813,508.42	59,495.00	251,200.00	10.32
Total of All Funds	5,021,425.79	437,396.30			1,152,860.19	1,965,613.89	1,902,951.71	78.14

50 Debt Service Tax Jurisdiction								
K-12 2016	503,600.00	24,831.46	20-9-438	4.93%	0.00	0.00	503,600.00	20.68

Budget Report
FY 2026

16 Gallatin

Submit ID: 0374-60354492

0374 West Yellowstone K-12

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	WEST YELLOWSTONE K-6	169 *
M1	WEST YELLOWSTONE 7-8	45 *
H1	WEST YELLOWSTONE HS 9-12	73 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,171,667.82
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	188,998.68
D.	At Risk Student	(I-D)	9,341.86
E.	Indian Education For All	(I-E)	7,281.19
F.	American Indian Achievement Gap	(I-F)	249.00
G.	Data For Achievement	(I-G)	6,971.23
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	45,153.60
I.	State Special Education Related-Services Payment To Coop	(I-I)	15,050.28
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	795.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	3,689.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	293
B.	BASE Budget Limit	(II-B)	2,231,147.76
C.	Maximum Budget Limit	(II-C)	2,786,281.20
D.	Over-BASE Levy As Submitted on Budget	(II-D)	476,430.39
E.	Adopted Budget	(II-E)	2,707,578.15

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,379,021.76
H.	Maximum Budget Limit	(II-H)	3,048,725.18
I.	Highest Budget Without a Vote	(II-I)	2,855,452.15
J.	Highest Budget	(II-J)	3,048,725.18
K.	Highest Voted Amount	(II-K)	193,273.03
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,855,452.15

Budget Report
FY 2026

16 Gallatin

Submit ID: 0374-60354492

0374 West Yellowstone K-12

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		285,545.22
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		25,426.08
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	25,426.08	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		310,971.30

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		**Elementary**	**High School**	**K-12**
A.	Special Education Allowable Costs	34,846.80	10,306.80	45,153.60
B.	Special Education RSBG to Coop	11,614.89	3,435.39	15,050.28
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	18,584.68	5,496.88	24,081.55

Proration of BASE Budget to Elementary and High School Programs:		**Elementary**	**High School**	**K-12**
E.	100% Of Basic Entitlement	182,198.00	364,401.00	546,599.00
F.	100% Of Per Student Entitlement	1,468,754.80	605,827.00	2,074,581.80
		1,650,952.80	970,228.00	2,621,180.80
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	582,786.34	342,490.48	925,276.82
H.	Special Education in BASE@40%	18,584.68	5,496.88	24,081.55
I.	Subsidized BASE Amount	601,371.02	347,987.36	949,358.37
J.	Subsidized BASE Ratio	63%	37%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,855,452.15
1.	BASE Budget Limit	(V-A1)	2,379,021.76	
2.	Over-BASE Budget	(V-A2)	476,430.39	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,171,667.82
1.	Direct State Aid Paid By State	(V-B1)	1,171,667.82	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		188,998.68
D.	At Risk Student	(V-D)		9,341.86
E.	Indian Education For All	(V-E)		7,281.19
F.	American Indian Achievement Gap	(V-F)		249.00
G.	Data For Achievement	(V-G)		6,971.23

H.	Special Education Allowable Cost Payment	(V-H)		45,153.60
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		6,844.83
	1. Actual Non-Levy Revenue	(V-J1)	6,844.83	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		942,513.55
	1. State - Guaranteed Tax Base Aid	(V-L1)	64,661.11	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	877,852.44	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,379,021.76

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		476,430.39
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		476,430.39

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.61
T.	BASE Mills - High School	(V-T)		12.44
U.	Over-BASE Mills	(V-U)		19.56
	1. District Property Tax Levy Mills	(V-U1)	19.56	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		55.61

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	2,855,452.15

Budget Uses

Expenditure Budget	0002	2,855,452.15
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,171,667.82
Quality Educator	3111	188,998.68
At Risk Student	3112	9,341.86
Indian Education For All	3113	7,281.19
American Indian Achievement Gap	3114	249.00
State Special Education Allowable Cost Payment to Districts	3115	45,153.60
Data For Achievement	3116	6,971.23
State - Guaranteed Tax Base Aid	3120	64,661.11

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	6,844.83
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	877,852.44		
Over-BASE Levy	1110(c)	476,430.39		
District Tax Levy			1110	1,354,282.83
Total Estimated Revenues to Fund Adopted Budget			0004	2,855,452.15
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	227,400.00

Budget Uses

Expenditure Budget	0002	227,400.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	30,789.00
Contingency	0006	3,078.90
Over-Schedule	0011	193,532.10
Fund Balance for Budget	TFS48	49,241.34
Operating Reserve	0961	45,480.00
Unreserved Fund Balance Reappropriated	0970	3,761.34

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	8,466.98
State - On-Schedule Transportation Reimbursement	3210	25,400.94
District Tax Levy	1110	189,770.74
District Mills	999	7.79
Total Estimated Revenues to Fund Adopted Budget	0004	227,400.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	122,301.00

Budget Uses

Expenditure Budget	0002	122,301.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	61,877.98
Unreserved Fund Balance Reappropriated	0970	61,877.98

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	60,423.02
District Mills	999	2.48
Total Estimated Revenues to Fund Adopted Budget	0004	122,301.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	404,725.00

Budget Uses

Expenditure Budget	0002	404,725.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	127,975.30
Operating Reserve	0961	80,945.00
Unreserved Fund Balance Reappropriated	0970	47,030.30

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	357,694.70
Total Estimated Revenues to Fund Adopted Budget	0004	404,725.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	64,425.00

Budget Uses

Expenditure Budget	0002	64,425.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	56,135.88
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	56,135.88

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	8,289.12
District Mills	999	0.34
Total Estimated Revenues to Fund Adopted Budget	0004	64,425.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

16 Gallatin

Submit ID: 0374-60354492

0374 West Yellowstone K-12

28 Technology Fund

Adopted Budget	0001	182,787.22

Budget Uses

Expenditure Budget	0002	182,787.22
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	141,759.43
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	141,759.43
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,041.79
District Tax Levy	1110	38,986.00
District Mills	999	1.60
Total Estimated Revenues to Fund Adopted Budget	0004	182,787.22
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	40,132.00

Budget Uses

Expenditure Budget	0002	40,132.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	28,786.84
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	28,786.84

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	11,345.16
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	40,132.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

16 Gallatin

Submit ID: 0374-60354492

0374 West Yellowstone K-12

50 Debt Service Fund

K-12 2016

Taxable Value		24,353,079.00
Adopted Budget	0001	503,600.00

Budget Uses

Expenditure Budget	0002	503,600.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	24,831.46
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	24,831.46
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	503,600.00
Jurisdiction Mills	999	20.68
Total Estimated Revenues to Fund Adopted Budget	0004	503,600.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
Elementary Bond	07/28/2015	06/30/2035	3,497,500.00	1,865,000.00	170,000.00	81,400.00	400.00
High School Bond	07/28/2015	06/30/2035	3,497,500.00	1,865,000.00	170,000.00	81,400.00	400.00
Total Bond Requirements							503,600.00

Total Debt Service Requirements	0002	503,600.00

Budget Report
FY 2026

16 Gallatin

Submit ID: 0374-60354492

0374 West Yellowstone K-12

61 Building Reserve Fund

Adopted Budget	0001	1,124,203.42

Budget Uses

Expenditure Budget	0002	1,124,203.42
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	813,508.42
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	813,508.42
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds			1123	0.00
BR Permissive Revenues - Coal Gross Proceeds			1125	0.00
Tax Title and Property Sales			1130	0.00
BR Permissive Revenues - Tax Title and Property Sales			1131	0.00
Interest Earnings			1510	0.00
BR Permissive Revenues - Interest Earnings			1511	0.00
Other Revenue from Local Sources			1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources			1901	0.00
State - School Major Maintenance Aid (SMMA)			3283	59,495.00
State - Payment in Lieu of Taxes - FWP			3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP			3303	0.00
Montana Oil and Gas Tax			3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax			3461	0.00
Other Revenue			9100	0.00
BR Permissive Revenues - Other Revenue			9101	0.00
Residual Equity Transfers In			9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)				No
Building Reserve Voted Levy	1110(a)	197,000.00		
Building Reserve Permissive Levy	1110(b)	54,200.00		
District Tax Levy			1110	251,200.00
District Mills			999	10.32
Building Reserve Voted Mills			0134	8.09
Building Reserve Permissive Mills			0135	2.23
Total Estimated Revenues to Fund Adopted Budget			0004	1,124,203.42

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/03/2022	1,970,000.00	10	612	591,000.00	197,000.00	197,000.00
Total						197,000.00

Budget Report
FY 2026

15 Flathead

0334 Whitefish Elem

Submit ID: 0334-39562308

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 1,358	N/A	205,610,046

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Lucie Shea

(Signature) (Date)

Chairperson, School Trustees: Elizabeth Pitman

(Signature) (Date)

County Superintendent: Marcia Stolfus

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

15 Flathead

0334 Whitefish Elem

Submit ID: 0334-39562308

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	11,703,482.00	826,355.30	10%	7.06%	0.00	6,149,542.68	5,553,939.32	27.02
10 Transportation	869,000.00	64,722.02	20%	7.45%	30,000.00	158,633.19	680,366.81	3.31
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	1,299,000.00		N/A		32,711.20	5,000.00	1,261,288.80	6.13
14 Retirement	1,831,000.00	366,200.00	20%	20.00%	59,679.20	1,771,320.80		
17 Adult Education	45,000.00	15,572.81	35%	34.61%	22,000.00	2,600.00	20,400.00	0.10
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	400,000.00	101,024.63	N/A	25.26%	62,365.52	16,634.48	321,000.00	1.56
29 Flexibility	18,209.94	11,920.27	N/A	65.46%	0.00	18,209.94	0.00	0.00
61 Building Reserve	400,000.00	357,433.58	N/A	89.36%	202,910.00	0.00	197,090.00	0.96
Total of All Funds	16,565,691.94	1,743,228.61			409,665.92	8,121,941.09	8,034,084.93	39.08

50 Debt Service Tax Jurisdiction								
1	1,980,473.76	12,914.53	20-9-438	0.65%	7,461.37	35,000.00	1,938,012.39	9.43

Budget Report
FY 2026

15 Flathead

0334 Whitefish Elem

Submit ID: 0334-39562308

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	WHITEFISH K-6	1,012 *
M1	WHITEFISH 7-8	346 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	4,287,982.45
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	868,599.50
D.	At Risk Student	(I-D)	22,203.54
E.	Indian Education For All	(I-E)	34,452.46
F.	American Indian Achievement Gap	(I-F)	7,221.00
G.	Data For Achievement	(I-G)	32,985.82
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	627,910.46
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	1,366
B.	BASE Budget Limit	(II-B)	8,867,915.72
C.	Maximum Budget Limit	(II-C)	10,960,260.12
D.	Over-BASE Levy As Submitted on Budget	(II-D)	2,092,344.28
E.	Adopted Budget	(II-E)	10,960,260.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	9,518,778.48
H.	Maximum Budget Limit	(II-H)	11,917,061.03
I.	Highest Budget Without a Vote	(II-I)	11,703,482.40
J.	Highest Budget	(II-J)	11,917,061.03
K.	Highest Voted Amount	(II-K)	213,578.63
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	11,703,482.00

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		826,355.30
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		826,355.30

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		11,703,482.00
1.	BASE Budget Limit	(V-A1)	9,518,778.48	
2.	Over-BASE Budget	(V-A2)	2,184,703.52	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		4,287,982.45
1.	Direct State Aid Paid By State	(V-B1)	4,287,982.45	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		868,599.50
D.	At Risk Student	(V-D)		22,203.54
E.	Indian Education For All	(V-E)		34,452.46
F.	American Indian Achievement Gap	(V-F)		7,221.00
G.	Data For Achievement	(V-G)		32,985.82
H.	Special Education Allowable Cost Payment	(V-H)		627,910.46
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		268,187.45
1.	Actual Non-Levy Revenue	(V-J1)	48,209.45	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	219,978.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		3,369,235.80
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	3,369,235.80	
M.	**Subtotal of BASE Budget Revenue	(V-M)		9,518,778.48

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		2,184,703.52
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		2,184,703.52

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		16.39
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		10.63
	1. District Property Tax Levy Mills	(V-U1)	10.63	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		27.02

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
15 Flathead

0334 Whitefish Elem

Submit ID: 0334-39562308

01 General Fund

Adopted Budget	0001	11,703,482.00

Budget Uses

Expenditure Budget	0002	11,703,482.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	4,287,982.45
Quality Educator	3111	868,599.50
At Risk Student	3112	22,203.54
Indian Education For All	3113	34,452.46
American Indian Achievement Gap	3114	7,221.00
State Special Education Allowable Cost Payment to Districts	3115	627,910.46
Data For Achievement	3116	32,985.82
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	48,209.45
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	219,978.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	3,369,235.80		
Over-BASE Levy	1110(c)	2,184,703.52		
District Tax Levy			1110	5,553,939.32
Total Estimated Revenues to Fund Adopted Budget			0004	11,703,482.00
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	869,000.00

Budget Uses

Expenditure Budget	0002	869,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	140,121.07
Contingency	0006	14,012.11
Over-Schedule	0011	714,866.82
Fund Balance for Budget	TFS48	94,722.02
Operating Reserve	0961	64,722.02
Unreserved Fund Balance Reappropriated	0970	30,000.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	4,500.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	38,533.29
State - On-Schedule Transportation Reimbursement	3210	115,599.90
District Tax Levy	1110	680,366.81
District Mills	999	3.31
Total Estimated Revenues to Fund Adopted Budget	0004	869,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2026

15 Flathead

0334 Whitefish Elem

Submit ID: 0334-39562308

13 Tuition Fund

Adopted Budget	0001	1,299,000.00

Budget Uses

Expenditure Budget	0002	1,299,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	32,711.20
Unreserved Fund Balance Reappropriated	0970	32,711.20

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	5,000.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,261,288.80
District Mills	999	6.13
Total Estimated Revenues to Fund Adopted Budget	0004	1,299,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
15 Flathead

0334 Whitefish Elem

Submit ID: 0334-39562308

14 Retirement Fund

Adopted Budget	0001	1,831,000.00

Budget Uses

Expenditure Budget	0002	1,831,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	425,879.20
Operating Reserve	0961	366,200.00
Unreserved Fund Balance Reappropriated	0970	59,679.20

Estimated Funding Sources

Interest Earnings	1510	13,000.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	1,758,320.80
Total Estimated Revenues to Fund Adopted Budget	0004	1,831,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	45,000.00

Budget Uses

Expenditure Budget	0002	45,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	37,572.81
Operating Reserve	0961	15,572.81
Unreserved Fund Balance Reappropriated	0970	22,000.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	2,000.00
Interest Earnings	1510	600.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	20,400.00
District Mills	999	0.10
Total Estimated Revenues to Fund Adopted Budget	0004	45,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	400,000.00

Budget Uses

Expenditure Budget	0002	400,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	163,390.15
Operating Reserve	0961	101,024.63
Unreserved Fund Balance Reappropriated	0970	62,365.52
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	7,500.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	965.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	8,169.48
District Tax Levy	1110	321,000.00
District Mills	999	1.56
Total Estimated Revenues to Fund Adopted Budget	0004	400,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	18,209.94

Budget Uses

Expenditure Budget	0002	18,209.94
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	11,920.27
Operating Reserve	0961	11,920.27
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	18,209.94
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	18,209.94
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

15 Flathead

0334 Whitefish Elem

Submit ID: 0334-39562308

50 Debt Service Fund

1

Taxable Value		205,610,046.00
Adopted Budget	0001	1,980,473.76

Budget Uses

Expenditure Budget	0002	1,980,473.76
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	20,375.90
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	12,914.53
Unreserved Fund Balance Reappropriated	0970	7,461.37
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	35,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,938,012.39
Jurisdiction Mills	999	9.43
Total Estimated Revenues to Fund Adopted Budget	0004	1,980,473.76
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
Elementary Bond	12/20/2017	06/30/2038	26,500,000.00	18,550,000.00	1,155,000.00	817,473.76	8,000.00
Total Bond Requirements							1,980,473.76
Total Debt Service Requirements						0002	1,980,473.76

Budget Report
FY 2026

15 Flathead

0334 Whitefish Elem

Submit ID: 0334-39562308

61 Building Reserve Fund

Adopted Budget		0001	400,000.00

Budget Uses

Expenditure Budget		0002	400,000.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	560,343.58
Operating Reserve		0961	357,433.58
Unreserved Fund Balance Reappropriated		0970	202,910.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	197,090.00	
District Tax Levy		1110	197,090.00
District Mills		999	0.96
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.96
Total Estimated Revenues to Fund Adopted Budget		0004	400,000.00

Budget Report
FY 2026

15 Flathead

0335 Whitefish H S

Submit ID: 0335-73513094

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	635	210,378,957

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Lucie Shea

(Signature) (Date)

Chairperson, School Trustees: Elizabeth Pitman

(Signature) (Date)

County Superintendent: Marcia Stolfus

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026
15 Flathead
0335 Whitefish H S

Submit ID: 0335-73513094

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	6,323,099.63	501,953.04	10%	7.94%	0.00	3,179,997.43	3,143,102.20	14.94
10 Transportation	323,500.00	64,700.00	20%	20.00%	6,355.14	85,494.79	231,650.07	1.10
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	716,350.00		N/A		3,496.40	3,000.00	709,853.60	3.37
14 Retirement	999,000.00	159,534.34	20%	15.97%	0.00	999,000.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	187,000.00	88,786.14	N/A	47.48%	20,545.35	8,054.65	158,400.00	0.75
29 Flexibility	95,621.00	39,966.13	N/A	41.80%	34,850.85	60,770.15	0.00	0.00
61 Building Reserve	225,000.00	110,365.68	N/A	49.05%	128,390.00	23,211.69	73,398.31	0.35
Total of All Funds	8,869,570.63	965,305.33			193,637.74	4,359,528.71	4,316,404.18	20.51

50 Debt Service Tax Jurisdiction								
1	3,178,730.20	4,134.35	20-9-438	0.13%	0.00	36,000.00	3,142,730.20	14.94

Budget Report
FY 2026

15 Flathead

0335 Whitefish H S

Submit ID: 0335-73513094

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 WHITEFISH HS 9-12 635

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	2,478,636.68
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	403,169.44
D.	At Risk Student	(I-D)	7,231.30
E.	Indian Education For All	(I-E)	16,109.95
F.	American Indian Achievement Gap	(I-F)	1,992.00
G.	Data For Achievement	(I-G)	15,424.15
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	138,512.55
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	651
B.	BASE Budget Limit	(II-B)	4,827,181.84
C.	Maximum Budget Limit	(II-C)	5,976,398.53
D.	Over-BASE Levy As Submitted on Budget	(II-D)	1,149,216.16
E.	Adopted Budget	(II-E)	5,976,398.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	5,073,883.21
H.	Maximum Budget Limit	(II-H)	6,370,331.90
I.	Highest Budget Without a Vote	(II-I)	6,223,099.63
J.	Highest Budget	(II-J)	6,370,331.90
K.	Highest Voted Amount	(II-K)	147,232.27
L.	Amount Approved on Ballot by Voters	(II-L)	100,000.00
M.	Adopted Budget	(II-M)	6,323,099.63

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		501,953.04
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		501,953.04

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		6,323,099.63
1.	BASE Budget Limit	(V-A1)	5,073,883.21	
2.	Over-BASE Budget	(V-A2)	1,249,216.42	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		2,478,636.68
1.	Direct State Aid Paid By State	(V-B1)	2,478,636.68	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		403,169.44
D.	At Risk Student	(V-D)		7,231.30
E.	Indian Education For All	(V-E)		16,109.95
F.	American Indian Achievement Gap	(V-F)		1,992.00
G.	Data For Achievement	(V-G)		15,424.15
H.	Special Education Allowable Cost Payment	(V-H)		138,512.55
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		118,921.36
1.	Actual Non-Levy Revenue	(V-J1)	18,421.36	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	100,500.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,893,885.78
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	1,893,885.78	
M.	**Subtotal of BASE Budget Revenue	(V-M)		5,073,883.21

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		1,249,216.42
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,249,216.42

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		9.00
U.	Over-BASE Mills	(V-U)		5.94
	1. District Property Tax Levy Mills	(V-U1)	5.94	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		14.94

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
15 Flathead

0335 Whitefish H S

Submit ID: 0335-73513094

01 General Fund

Adopted Budget	0001	6,323,099.63

Budget Uses

Expenditure Budget	0002	6,323,099.63
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	2,478,636.68
Quality Educator	3111	403,169.44
At Risk Student	3112	7,231.30
Indian Education For All	3113	16,109.95
American Indian Achievement Gap	3114	1,992.00
State Special Education Allowable Cost Payment to Districts	3115	138,512.55
Data For Achievement	3116	15,424.15
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	18,421.36
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	100,500.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	1,893,885.78		
Over-BASE Levy	1110(c)	1,249,216.42		
District Tax Levy			1110	3,143,102.20
Total Estimated Revenues to Fund Adopted Budget			0004	6,323,099.63
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	323,500.00

Budget Uses

Expenditure Budget	0002	323,500.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	75,449.81
Contingency	0006	7,544.98
Over-Schedule	0011	240,505.21
Fund Balance for Budget	TFS48	71,055.14
Operating Reserve	0961	64,700.00
Unreserved Fund Balance Reappropriated	0970	6,355.14

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	2,500.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	20,748.69
State - On-Schedule Transportation Reimbursement	3210	62,246.10
District Tax Levy	1110	231,650.07
District Mills	999	1.10
Total Estimated Revenues to Fund Adopted Budget	0004	323,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2026
15 Flathead

0335 Whitefish H S

Submit ID: 0335-73513094

13 Tuition Fund

Adopted Budget	0001	716,350.00

Budget Uses

Expenditure Budget	0002	716,350.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,496.40
Unreserved Fund Balance Reappropriated	0970	3,496.40

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	3,000.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	709,853.60
District Mills	999	3.37
Total Estimated Revenues to Fund Adopted Budget	0004	716,350.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
15 Flathead

0335 Whitefish H S

Submit ID: 0335-73513094

14 Retirement Fund

Adopted Budget	0001	999,000.00

Budget Uses

Expenditure Budget	0002	999,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	159,534.34
Operating Reserve	0961	159,534.34
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	6,000.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	993,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	999,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	187,000.00

Budget Uses

Expenditure Budget	0002	187,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	109,331.49
Operating Reserve	0961	88,786.14
Unreserved Fund Balance Reappropriated	0970	20,545.35
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	3,700.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	4,354.65
District Tax Levy	1110	158,400.00
District Mills	999	0.75
Total Estimated Revenues to Fund Adopted Budget	0004	187,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	95,621.00

Budget Uses

Expenditure Budget	0002	74,816.83
Add To Fund Balance	0003	20,804.17
Fund Balance for Budget	TFS48	74,816.98
Operating Reserve	0961	39,966.13
Unreserved Fund Balance Reappropriated	0970	34,850.85

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	3,673.00
State - Advanced Opportunity Aid	3770	57,097.15
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	95,621.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

15 Flathead

0335 Whitefish H S

Submit ID: 0335-73513094

50 Debt Service Fund

1

Taxable Value		210,378,957.00
Adopted Budget	0001	3,178,730.20

Budget Uses

Expenditure Budget	0002	3,178,730.20
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	4,134.35
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	4,134.35
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	36,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	3,142,730.20
Jurisdiction Mills	999	14.94
Total Estimated Revenues to Fund Adopted Budget	0004	3,178,730.20
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
High School Bond	06/21/2012	06/30/2032	10,000,000.00	4,945,000.00	740,000.00	170,550.00	1,000.00
High School Bond	02/20/2025	06/30/2045	32,600,000.00	32,600,000.00	0.00	2,262,180.20	5,000.00
Total Bond Requirements							3,178,730.20

Total Debt Service Requirements	0002	3,178,730.20

Budget Report
FY 2026

15 Flathead

0335 Whitefish H S

Submit ID: 0335-73513094

61 Building Reserve Fund

Adopted Budget		0001	225,000.00

Budget Uses

Expenditure Budget		0002	225,000.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	238,755.68
Operating Reserve		0961	110,365.68
Unreserved Fund Balance Reappropriated		0970	128,390.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	10,000.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	13,211.69
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	73,398.31	
District Tax Levy		1110	73,398.31
District Mills		999	0.35
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.35
Total Estimated Revenues to Fund Adopted Budget		0004	225,000.00

Budget Report
FY 2026

22 Jefferson

0453 Whitehall Elem

Submit ID: 0453-69904002

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 320	N/A	8,303,114

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 22 Jefferson	297	N/A	7,065,718
Non-located - 28 Madison	18	N/A	1,134,312
Non-located - 47 Silver Bow	5	N/A	103,084

The final budget is approved as set forth in this document.

Certification

District Clerk: Allissa Christensen

(Signature) (Date)

Chairperson, School Trustees: James Reiff

(Signature) (Date)

County Superintendent: Sarah Eyer

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

22 Jefferson

0453 Whitehall Elem

Submit ID: 0453-69904002

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,434,358.49	205,725.22	10%	8.45%	0.00	2,104,508.85	329,849.64	39.74
10 Transportation	355,000.00	53,658.20	20%	15.11%	0.00	119,910.99	235,089.01	28.31
11 Bus Depreciation Reserve	125,658.69	0.00	N/A	0.00%	117,308.91	0.00	8,349.78	1.01
13 Tuition	264,865.00		N/A		23,424.53	0.00	241,440.47	29.08
14 Retirement	391,545.00	74,912.31	20%	19.13%	0.00	391,545.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	28,214.55	0.00	N/A	0.00%	6,335.83	1,978.72	19,900.00	2.40
29 Flexibility	10,188.71	0.00	N/A	0.00%	1,452.30	8,736.41	0.00	0.00
61 Building Reserve	121,974.88	0.00	N/A	0.00%	44,599.88	54,525.00	22,850.00	2.75
Total of All Funds	3,731,805.32	334,295.73			193,121.45	2,681,204.97	857,478.90	103.29

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

22 Jefferson

0453 Whitehall Elem

Submit ID: 0453-69904002

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	WHITEHALL K-6	237 *
M1	WHITEHALL 7-8	83 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,074,930.54
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	232,616.67
D.	At Risk Student	(I-D)	16,703.91
E.	Indian Education For All	(I-E)	8,118.40
F.	American Indian Achievement Gap	(I-F)	3,486.00
G.	Data For Achievement	(I-G)	7,772.80
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	75,851.08
I.	State Special Education Related-Services Payment To Coop	(I-I)	17,067.89
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	28,283.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	325
B.	BASE Budget Limit	(II-B)	2,215,039.39
C.	Maximum Budget Limit	(II-C)	2,761,173.02
D.	Over-BASE Levy As Submitted on Budget	(II-D)	128,829.00
E.	Adopted Budget	(II-E)	2,343,868.39

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,305,529.49
H.	Maximum Budget Limit	(II-H)	2,899,909.82
I.	Highest Budget Without a Vote	(II-I)	2,434,358.49
J.	Highest Budget	(II-J)	2,899,909.82
K.	Highest Voted Amount	(II-K)	465,551.33
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,434,358.49

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		205,725.22
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		205,725.22

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,434,358.49
1.	BASE Budget Limit	(V-A1)	2,305,529.49	
2.	Over-BASE Budget	(V-A2)	128,829.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,074,930.54
1.	Direct State Aid Paid By State	(V-B1)	1,074,930.54	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		232,616.67
D.	At Risk Student	(V-D)		16,703.91
E.	Indian Education For All	(V-E)		8,118.40
F.	American Indian Achievement Gap	(V-F)		3,486.00
G.	Data For Achievement	(V-G)		7,772.80
H.	Special Education Allowable Cost Payment	(V-H)		75,851.08
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		15.19
1.	Actual Non-Levy Revenue	(V-J1)	15.19	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		886,034.90
1.	State - Guaranteed Tax Base Aid	(V-L1)	685,014.26	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	201,020.64	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,305,529.49

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		128,829.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		128,829.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		24.22
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		15.52
	1. District Property Tax Levy Mills	(V-U1)	15.52	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		39.74

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
22 Jefferson

0453 Whitehall Elem

Submit ID: 0453-69904002

01 General Fund

Adopted Budget	0001	2,434,358.49

Budget Uses

Expenditure Budget	0002	2,434,358.49
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,074,930.54
Quality Educator	3111	232,616.67
At Risk Student	3112	16,703.91
Indian Education For All	3113	8,118.40
American Indian Achievement Gap	3114	3,486.00
State Special Education Allowable Cost Payment to Districts	3115	75,851.08
Data For Achievement	3116	7,772.80
State - Guaranteed Tax Base Aid	3120	685,014.26

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	15.19
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	201,020.64		
Over-BASE Levy	1110(c)	128,829.00		
District Tax Levy			1110	329,849.64
Total Estimated Revenues to Fund Adopted Budget			0004	2,434,358.49
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	355,000.00

Budget Uses

Expenditure Budget	0002	355,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	109,009.99
Contingency	0006	10,901.00
Over-Schedule	0011	235,089.01
Fund Balance for Budget	TFS48	53,658.20
Operating Reserve	0961	53,658.20
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	29,977.74
State - On-Schedule Transportation Reimbursement	3210	89,933.25
District Tax Levy	1110	235,089.01
District Mills	999	28.31
Total Estimated Revenues to Fund Adopted Budget	0004	355,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	125,658.69

Budget Uses

Expenditure Budget	0002	125,658.69
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	117,308.91
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	117,308.91
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	8,349.78
District Mills	999	1.01
Total Estimated Revenues to Fund Adopted Budget	0004	125,658.69

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2018 International RE	2019	83,497.80	116,896.92	16,699.56	8,349.78
Total					8,349.78

13 Tuition Fund

Adopted Budget	0001	264,865.00

Budget Uses

Expenditure Budget	0002	264,865.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	23,424.53
Unreserved Fund Balance Reappropriated	0970	23,424.53

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	241,440.47
District Mills	999	29.08
Total Estimated Revenues to Fund Adopted Budget	0004	264,865.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	391,545.00

Budget Uses

Expenditure Budget	0002	391,545.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	74,912.31
Operating Reserve	0961	74,912.31
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	391,545.00
Total Estimated Revenues to Fund Adopted Budget	0004	391,545.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	28,214.55

Budget Uses

Expenditure Budget	0002	28,214.55
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	6,335.83
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,335.83
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,978.72
District Tax Levy	1110	19,900.00
District Mills	999	2.40
Total Estimated Revenues to Fund Adopted Budget	0004	28,214.55
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	10,188.71

Budget Uses

Expenditure Budget	0002	10,188.71
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,452.30
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,452.30

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	2,754.75
State - Advanced Opportunity Aid	3770	5,981.66
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	10,188.71
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

22 Jefferson

0453 Whitehall Elem

Submit ID: 0453-69904002

61 Building Reserve Fund

Adopted Budget		0001	121,974.88

Budget Uses

Expenditure Budget		0002	121,974.88
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	44,599.88
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	44,599.88
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	54,525.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	22,850.00	
District Tax Levy		1110	22,850.00
District Mills		999	2.75
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.75
Total Estimated Revenues to Fund Adopted Budget		0004	121,974.88

Budget Report
FY 2026

22 Jefferson

0454 Whitehall H S

Submit ID: 0454-78005336

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	164	11,883,540

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 22 Jefferson	N/A	155	9,900,268
Non-located - 28 Madison	N/A	5	1,880,188
Non-located - 47 Silver Bow	N/A	4	103,084

The final budget is approved as set forth in this document.

Certification

District Clerk: Allissa Christensen

(Signature) (Date)

Chairperson, School Trustees: James Reiff

(Signature) (Date)

County Superintendent: Sarah Eyer

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026
22 Jefferson
0454 Whitehall H S

Submit ID: 0454-78005336

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,688,839.07	170,145.96	10%	10.07%	4,723.64	1,373,260.08	310,855.35	26.17
10 Transportation	307,159.00	61,431.80	20%	20.00%	31,963.61	64,567.47	210,627.92	17.72
11 Bus Depreciation Reserve	278,070.67	0.00	N/A	0.00%	189,694.09	0.00	88,376.58	7.44
13 Tuition	123,053.00		N/A		14,044.02	0.00	109,008.98	9.17
14 Retirement	192,000.00	38,400.00	20%	20.00%	40,385.63	151,614.37		
17 Adult Education	3,491.52	0.00	35%	0.00%	3,491.52	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	25,785.18	0.00	N/A	0.00%	4,357.44	1,327.74	20,100.00	1.69
29 Flexibility	17,593.92	0.00	N/A	0.00%	0.25	17,593.67	0.00	0.00
61 Building Reserve	85,879.59	0.00	N/A	0.00%	27,939.59	43,640.00	14,300.00	1.20
Total of All Funds	2,721,871.95	269,977.76			316,599.79	1,652,003.33	753,268.83	63.39

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

22 Jefferson

0454 Whitehall H S

Submit ID: 0454-78005336

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 WHITEHALL HS 9-12 164

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	769,602.58
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	85,155.33
D.	At Risk Student	(I-D)	6,404.47
E.	Indian Education For All	(I-E)	4,160.68
F.	American Indian Achievement Gap	(I-F)	1,245.00
G.	Data For Achievement	(I-G)	3,983.56
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	46,528.98
I.	State Special Education Related-Services Payment To Coop	(I-I)	8,942.92
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	32,027.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	156
B.	BASE Budget Limit	(II-B)	1,382,484.57
C.	Maximum Budget Limit	(II-C)	1,724,319.94
D.	Over-BASE Levy As Submitted on Budget	(II-D)	141,807.49
E.	Adopted Budget	(II-E)	1,524,292.06

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,547,031.58
H.	Maximum Budget Limit	(II-H)	1,979,893.54
I.	Highest Budget Without a Vote	(II-I)	1,688,839.07
J.	Highest Budget	(II-J)	1,979,893.54
K.	Highest Voted Amount	(II-K)	291,054.47
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,688,839.07

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		168,883.91
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		1,262.05
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	1,262.05	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		4,723.64
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	4,723.64	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		174,869.60

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,688,839.07
	1. BASE Budget Limit	(V-A1)	1,547,031.58	
	2. Over-BASE Budget	(V-A2)	141,807.49	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		769,602.58
	1. Direct State Aid Paid By State	(V-B1)	769,602.58	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		85,155.33
D.	At Risk Student	(V-D)		6,404.47
E.	Indian Education For All	(V-E)		4,160.68
F.	American Indian Achievement Gap	(V-F)		1,245.00
G.	Data For Achievement	(V-G)		3,983.56
H.	Special Education Allowable Cost Payment	(V-H)		46,528.98
I.	Remaining Fund Balance Available	(V-I)		4,723.64
J.	Non-Levy Revenue and Funding Sources	(V-J)		115.00
	1. Actual Non-Levy Revenue	(V-J1)	115.00	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		625,112.34
	1. State - Guaranteed Tax Base Aid	(V-L1)	456,064.48	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	169,047.86	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,547,031.58

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		141,807.49
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		141,807.49

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		14.24
U.	Over-BASE Mills	(V-U)		11.93
	1. District Property Tax Levy Mills	(V-U1)	11.93	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		26.17

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
22 Jefferson

0454 Whitehall H S

Submit ID: 0454-78005336

01 General Fund

Adopted Budget	0001	1,688,839.07

Budget Uses

Expenditure Budget	0002	1,688,839.07
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	4,723.64
Direct State Aid	3110	769,602.58
Quality Educator	3111	85,155.33
At Risk Student	3112	6,404.47
Indian Education For All	3113	4,160.68
American Indian Achievement Gap	3114	1,245.00
State Special Education Allowable Cost Payment to Districts	3115	46,528.98
Data For Achievement	3116	3,983.56
State - Guaranteed Tax Base Aid	3120	456,064.48

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	115.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	169,047.86		
Over-BASE Levy	1110(c)	141,807.49		
District Tax Levy			1110	310,855.35
Total Estimated Revenues to Fund Adopted Budget			0004	1,688,839.07
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	307,159.00

Budget Uses

Expenditure Budget	0002	307,159.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	58,697.69
Contingency	0006	5,869.77
Over-Schedule	0011	242,591.54
Fund Balance for Budget	TFS48	93,395.41
Operating Reserve	0961	61,431.80
Unreserved Fund Balance Reappropriated	0970	31,963.61

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	16,141.86
State - On-Schedule Transportation Reimbursement	3210	48,425.61
District Tax Levy	1110	210,627.92
District Mills	999	17.72
Total Estimated Revenues to Fund Adopted Budget	0004	307,159.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	278,070.67

Budget Uses

Expenditure Budget	0002	278,070.67
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	189,694.09
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	189,694.09
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	88,376.58
District Mills	999	7.44
Total Estimated Revenues to Fund Adopted Budget	0004	278,070.67

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Coachliner Bus	2024	400,134.00	80,026.80	80,026.80	80,026.80
2018 International RE	2019	83,497.80	116,896.92	16,699.56	8,349.78
Total					88,376.58

13 Tuition Fund

Adopted Budget	0001	123,053.00

Budget Uses

Expenditure Budget	0002	123,053.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	14,044.02
Unreserved Fund Balance Reappropriated	0970	14,044.02

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	109,008.98
District Mills	999	9.17
Total Estimated Revenues to Fund Adopted Budget	0004	123,053.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

22 Jefferson

0454 Whitehall H S

Submit ID: 0454-78005336

14 Retirement Fund

Adopted Budget	0001	192,000.00

Budget Uses

Expenditure Budget	0002	192,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	78,785.63
Operating Reserve	0961	38,400.00
Unreserved Fund Balance Reappropriated	0970	40,385.63

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	151,614.37
Total Estimated Revenues to Fund Adopted Budget	0004	192,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	3,491.52

Budget Uses

Expenditure Budget	0002	3,491.52
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,491.52
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,491.52

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,491.52
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	25,785.18

Budget Uses

Expenditure Budget	0002	25,785.18
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	4,357.44
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,357.44
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,327.74
District Tax Levy	1110	20,100.00
District Mills	999	1.69
Total Estimated Revenues to Fund Adopted Budget	0004	25,785.18
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	17,593.92

Budget Uses

Expenditure Budget	0002	17,593.92
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.25
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.25

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	4,591.25
State - Advanced Opportunity Aid	3770	13,002.42
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	17,593.92
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

22 Jefferson

0454 Whitehall H S

Submit ID: 0454-78005336

61 Building Reserve Fund

Adopted Budget		0001	85,879.59

Budget Uses

Expenditure Budget		0002	85,879.59
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	27,939.59
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	27,939.59
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	43,640.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	14,300.00	
District Tax Levy		1110	14,300.00
District Mills		999	1.20
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.20
Total Estimated Revenues to Fund Adopted Budget		0004	85,879.59

Budget Report
FY 2026

30 Meagher

Submit ID: 0570-74780245

0570 White Sulphur Spgs K-12

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 126	* 59	9,181,921

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Kristi Sangray

(Signature) (Date)

Chairperson, School Trustees: Tanya Hill

(Signature) (Date)

County Superintendent: Liv West

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

30 Meagher

Submit ID: 0570-74780245

0570 White Sulphur Spgs K-12

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,296,144.74	229,614.47	10%	10.00%	82,889.26	1,371,793.53	841,461.95	91.65
10 Transportation	293,552.92	58,710.58	20%	20.00%	12,596.32	84,759.99	196,196.61	21.37
11 Bus Depreciation Reserve	507,066.99	0.00	N/A	0.00%	398,119.19	0.00	108,947.80	11.87
13 Tuition	63,063.74		N/A		17,928.06	0.00	45,135.68	4.92
14 Retirement	373,039.00	74,607.80	20%	20.00%	114,936.39	258,102.61		
17 Adult Education	15,000.00	5,250.00	35%	35.00%	20,850.33	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	162,899.13	0.00	N/A	0.00%	124,863.18	1,520.75	36,515.20	3.98
29 Flexibility	16,031.73	0.00	N/A	0.00%	342.88	15,688.85	0.00	0.00
61 Building Reserve	659,575.63	0.00	N/A	0.00%	557,150.63	76,372.57	26,052.43	2.84
Total of All Funds	4,386,373.88	368,182.85			1,329,676.24	1,808,238.30	1,254,309.67	136.63

50 Debt Service								
Tax Jurisdiction								
GO Series 2016	677,050.00	0.00	20-9-438	0.00%	8,245.50	0.00	668,804.50	72.84

Budget Report
FY 2026

30 Meagher

Submit ID: 0570-74780245

0570 White Sulphur Spgs K-12

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	WHITE SUL SPGS K-6	96 *
M1	WHITE SUL SPGS 7-8	30 *
H1	WHITE SUL SPGS HS 9-12	59 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	853,074.02
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	174,018.00
D.	At Risk Student	(I-D)	13,172.78
E.	Indian Education For All	(I-E)	4,693.45
F.	American Indian Achievement Gap	(I-F)	1,992.00
G.	Data For Achievement	(I-G)	4,493.65
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	30,730.65
I.	State Special Education Related-Services Payment To Coop	(I-I)	9,433.69
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	5,379.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	12,345.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	195
B.	BASE Budget Limit	(II-B)	1,719,872.91
C.	Maximum Budget Limit	(II-C)	2,136,961.06
D.	Over-BASE Levy As Submitted on Budget	(II-D)	524,224.07
E.	Adopted Budget	(II-E)	2,244,096.98

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,771,920.67
H.	Maximum Budget Limit	(II-H)	2,189,249.72
I.	Highest Budget Without a Vote	(II-I)	2,296,144.74
J.	Highest Budget	(II-J)	2,338,071.38
K.	Highest Voted Amount	(II-K)	41,926.64
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,296,144.74

Budget Report
FY 2026

30 Meagher

Submit ID: 0570-74780245

0570 White Sulphur Spgs K-12

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		229,614.47
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		82,889.26
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	82,889.26	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		312,503.73

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		**Elementary**	**High School**	**K-12**
A.	Special Education Allowable Costs	20,625.59	10,105.06	30,730.65
B.	Special Education RSBG to Coop	6,270.95	3,162.74	9,433.69
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	10,758.62	5,307.12	16,065.74

Proration of BASE Budget to Elementary and High School Programs:		**Elementary**	**High School**	**K-12**
E.	100% Of Basic Entitlement	182,198.00	364,401.00	546,599.00
F.	100% Of Per Student Entitlement	871,996.50	489,847.50	1,361,844.00
		1,054,194.50	854,248.50	1,908,443.00
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	372,130.66	301,549.72	673,680.38
H.	Special Education in BASE@40%	10,758.62	5,307.12	16,065.74
I.	Subsidized BASE Amount	382,889.28	306,856.84	689,746.12
J.	Subsidized BASE Ratio	56%	44%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,296,144.74
1.	BASE Budget Limit	(V-A1)	1,771,920.67	
2.	Over-BASE Budget	(V-A2)	524,224.07	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		853,074.02
1.	Direct State Aid Paid By State	(V-B1)	853,074.02	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		174,018.00
D.	At Risk Student	(V-D)		13,172.78
E.	Indian Education For All	(V-E)		4,693.45
F.	American Indian Achievement Gap	(V-F)		1,992.00
G.	Data For Achievement	(V-G)		4,493.65

H.	Special Education Allowable Cost Payment	(V-H)		30,730.65
I.	Remaining Fund Balance Available	(V-I)		82,889.26
J.	Non-Levy Revenue and Funding Sources	(V-J)		19,612.89
	1. Actual Non-Levy Revenue	(V-J1)	19,009.33	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	603.56	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		587,243.97
	1. State - Guaranteed Tax Base Aid	(V-L1)	270,006.09	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	317,237.88	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,771,920.67

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		524,224.07
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		524,224.07

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		22.57
T.	BASE Mills - High School	(V-T)		11.99
U.	Over-BASE Mills	(V-U)		57.09
	1. District Property Tax Levy Mills	(V-U1)	57.09	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		91.65

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
30 Meagher

Submit ID: 0570-74780245

0570 White Sulphur Spgs K-12

01 General Fund

Adopted Budget	0001	2,296,144.74

Budget Uses

Expenditure Budget	0002	2,296,144.74
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	82,889.26
Direct State Aid	3110	853,074.02
Quality Educator	3111	174,018.00
At Risk Student	3112	13,172.78
Indian Education For All	3113	4,693.45
American Indian Achievement Gap	3114	1,992.00
State Special Education Allowable Cost Payment to Districts	3115	30,730.65
Data For Achievement	3116	4,493.65
State - Guaranteed Tax Base Aid	3120	270,006.09

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	19,009.33
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	603.56
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	317,237.88		
Over-BASE Levy	1110(c)	524,224.07		
District Tax Levy			1110	841,461.95
Total Estimated Revenues to Fund Adopted Budget			0004	2,296,144.74
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	293,552.92

Budget Uses

Expenditure Budget	0002	293,552.92
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	77,054.53
Contingency	0006	7,705.45
Over-Schedule	0011	208,792.94
Fund Balance for Budget	TFS48	71,306.90
Operating Reserve	0961	58,710.58
Unreserved Fund Balance Reappropriated	0970	12,596.32

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	21,189.99
State - On-Schedule Transportation Reimbursement	3210	63,570.00
District Tax Levy	1110	196,196.61
District Mills	999	21.37
Total Estimated Revenues to Fund Adopted Budget	0004	293,552.92
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

30 Meagher

Submit ID: 0570-74780245

0570 White Sulphur Spgs K-12

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	507,066.99

Budget Uses

Expenditure Budget	0002	507,066.99
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	398,119.19
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	398,119.19
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	108,947.80
District Mills	999	11.87
Total Estimated Revenues to Fund Adopted Budget	0004	507,066.99

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2024 Thomas Freightliner Bus	2025	172,787.00	0.00	34,557.40	34,557.40
2024 Thomas Freightliner Bus	2024	127,513.00	51,005.20	25,502.60	25,502.60
2024 Thomas Freightliner-Bus	2024	132,351.00	52,940.40	26,470.20	26,470.20
2019 THOMAS FREIGHTLINER	2019	112,088.00	134,505.60	22,417.60	22,417.60
2018 Freightliner-Thomas	2017	98,994.00	148,491.00	N/A	NA
2015 Thomas Freightliner Bus	2015	89,025.00	133,537.50	N/A	NA
45 Express Travel Bus	2010	53,965.65	80,948.48	N/A	NA
4500 Express Travel Bus - Elementary	2010	53,965.65	80,948.48	N/A	NA
2009 Chevy Blue Bird Bus	2009	53,250.00	79,875.00	N/A	NA
Total					108,947.80

13 Tuition Fund

Adopted Budget	0001	63,063.74

Budget Uses

Expenditure Budget	0002	63,063.74
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	17,928.06
Unreserved Fund Balance Reappropriated	0970	17,928.06

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	45,135.68
District Mills	999	4.92
Total Estimated Revenues to Fund Adopted Budget	0004	63,063.74
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	373,039.00

Budget Uses

Expenditure Budget	0002	373,039.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	189,544.19
Operating Reserve	0961	74,607.80
Unreserved Fund Balance Reappropriated	0970	114,936.39

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	258,102.61
Total Estimated Revenues to Fund Adopted Budget	0004	373,039.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
30 Meagher

Submit ID: 0570-74780245

0570 White Sulphur Spgs K-12

17 Adult Education Fund

Adopted Budget	0001	15,000.00

Budget Uses

Expenditure Budget	0002	15,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	26,100.33
Operating Reserve	0961	5,250.00
Unreserved Fund Balance Reappropriated	0970	20,850.33

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	15,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	5,850.33

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	162,899.13

Budget Uses

Expenditure Budget	0002	162,899.13
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	124,863.18
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	124,863.18
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,520.75
District Tax Levy	1110	36,515.20
District Mills	999	3.98
Total Estimated Revenues to Fund Adopted Budget	0004	162,899.13
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
30 Meagher
0570 White Sulphur Spgs K-12

Submit ID: 0570-74780245

29 Flexibility Fund

Adopted Budget	0001	16,031.73

Budget Uses

Expenditure Budget	0002	16,031.73
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	342.88
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	342.88

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	15,688.85
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	16,031.73
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
30 Meagher

Submit ID: 0570-74780245

0570 White Sulphur Spgs K-12

50 Debt Service Fund
GO Series 2016

Taxable Value		9,181,921.00
Adopted Budget	0001	677,050.00

Budget Uses

Expenditure Budget	0002	677,050.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	8,245.50
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	8,245.50
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	668,804.50
Jurisdiction Mills	999	72.84
Total Estimated Revenues to Fund Adopted Budget	0004	677,050.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
Elementary Bond	12/03/2015	06/30/2036	4,700,000.00	2,745,000.00	225,000.00	113,125.00	400.00
High School Bond	12/03/2015	06/30/2036	4,700,000.00	2,745,000.00	225,000.00	113,125.00	400.00
Total Bond Requirements							677,050.00
Total Debt Service Requirements						0002	677,050.00

Budget Report
FY 2026

30 Meagher

Submit ID: 0570-74780245

0570 White Sulphur Spgs K-12

61 Building Reserve Fund

Adopted Budget		0001	659,575.63

Budget Uses

Expenditure Budget		0002	659,575.63
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	557,150.63
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	557,150.63
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	76,372.57
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	26,052.43	
District Tax Levy		1110	26,052.43
District Mills		999	2.84
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.84
Total Estimated Revenues to Fund Adopted Budget		0004	659,575.63

Budget Report
FY 2026

36 Phillips

Submit ID: 0663-86469005

0663 Whitewater K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 29	* 12	2,480,952

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Lynn Hill

(Signature) (Date)

Chairperson, School Trustees: Allie Olsen

(Signature) (Date)

County Superintendent: Darlene Kolczak

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

36 Phillips

Submit ID: 0663-86469005

0663 Whitewater K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,051,002.20	68,178.44	10%	6.49%	0.00	657,639.81	393,362.39	158.55
10 Transportation	275,000.00	55,000.00	20%	20.00%	47,061.47	76,963.52	150,975.01	60.85
11 Bus Depreciation Reserve	231,208.09	0.00	N/A	0.00%	146,051.04	0.00	85,157.05	34.32
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	130,000.00	26,000.00	20%	20.00%	14,946.02	115,053.98		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	44,549.14	0.00	N/A	0.00%	33,902.48	646.66	10,000.00	4.03
29 Flexibility	326,197.77	0.00	N/A	0.00%	126,197.77	200,000.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	2,057,957.20	149,178.44			368,158.78	1,050,303.97	639,494.45	257.75

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

36 Phillips

Submit ID: 0663-86469005

0663 Whitewater K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	WHITEWATER K-6	23	*
M1	WHITEWATER 7-8	6	*
H1	WHITEWATER HS 9-12	12	*

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	377,992.98
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	62,343.84
D.	At Risk Student	(I-D)	2,811.37
E.	Indian Education For All	(I-E)	1,040.17
F.	American Indian Achievement Gap	(I-F)	498.00
G.	Data For Achievement	(I-G)	995.89
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	6,053.20
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,017.61
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	3,032.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	9,380.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	42
B.	BASE Budget Limit	(II-B)	713,844.10
C.	Maximum Budget Limit	(II-C)	882,268.94
D.	Over-BASE Levy As Submitted on Budget	(II-D)	303,313.41
E.	Adopted Budget	(II-E)	1,017,157.51

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	753,468.31
H.	Maximum Budget Limit	(II-H)	927,435.18
I.	Highest Budget Without a Vote	(II-I)	1,051,002.20
J.	Highest Budget	(II-J)	1,051,002.20
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,051,002.20

Budget Report
FY 2026

36 Phillips

Submit ID: 0663-86469005

0663 Whitewater K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		68,178.44
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		68,178.44

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		**Elementary**	**High School**	**K-12**
A.	Special Education Allowable Costs	4,253.60	1,799.60	6,053.20
B.	Special Education RSBG to Coop	1,417.78	599.83	2,017.61
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	2,268.55	959.77	3,228.32

Proration of BASE Budget to Elementary and High School Programs:		**Elementary**	**High School**	**K-12**
E.	100% Of Basic Entitlement	182,198.00	364,401.00	546,599.00
F.	100% Of Per Student Entitlement	199,251.90	99,771.00	299,022.90
		381,449.90	464,172.00	845,621.90
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	134,651.82	163,852.72	298,504.53
H.	Special Education in BASE@40%	2,268.55	959.77	3,228.32
I.	Subsidized BASE Amount	136,920.37	164,812.49	301,732.85
J.	Subsidized BASE Ratio	45%	55%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,051,002.20
1.	BASE Budget Limit	(V-A1)	753,468.31	
2.	Over-BASE Budget	(V-A2)	297,533.89	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		377,992.98
1.	Direct State Aid Paid By State	(V-B1)	377,992.98	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		62,343.84
D.	At Risk Student	(V-D)		2,811.37
E.	Indian Education For All	(V-E)		1,040.17
F.	American Indian Achievement Gap	(V-F)		498.00
G.	Data For Achievement	(V-G)		995.89

H.	Special Education Allowable Cost Payment	(V-H)		6,053.20
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
	1. Actual Non-Levy Revenue	(V-J1)	0.00	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		301,732.86
	1. State - Guaranteed Tax Base Aid	(V-L1)	205,904.36	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	95,828.50	
M.	**Subtotal of BASE Budget Revenue	(V-M)		753,468.31

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		297,533.89
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		297,533.89

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		24.63
T.	BASE Mills - High School	(V-T)		13.99
U.	Over-BASE Mills	(V-U)		119.93
	1. District Property Tax Levy Mills	(V-U1)	119.93	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		158.55

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

36 Phillips

Submit ID: 0663-86469005

0663 Whitewater K-12 Schools

01 General Fund

Adopted Budget	0001	1,051,002.20

Budget Uses

Expenditure Budget	0002	1,051,002.20
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	377,992.98
Quality Educator	3111	62,343.84
At Risk Student	3112	2,811.37
Indian Education For All	3113	1,040.17
American Indian Achievement Gap	3114	498.00
State Special Education Allowable Cost Payment to Districts	3115	6,053.20
Data For Achievement	3116	995.89
State - Guaranteed Tax Base Aid	3120	205,904.36

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	95,828.50		
Over-BASE Levy	1110(c)	297,533.89		
District Tax Levy			1110	393,362.39
Total Estimated Revenues to Fund Adopted Budget			0004	1,051,002.20
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	275,000.00

Budget Uses

Expenditure Budget	0002	275,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	69,966.82
Contingency	0006	6,996.68
Over-Schedule	0011	198,036.50
Fund Balance for Budget	TFS48	102,061.47
Operating Reserve	0961	55,000.00
Unreserved Fund Balance Reappropriated	0970	47,061.47

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	19,240.88
State - On-Schedule Transportation Reimbursement	3210	57,722.64
District Tax Levy	1110	150,975.01
District Mills	999	60.85
Total Estimated Revenues to Fund Adopted Budget	0004	275,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
36 Phillips

Submit ID: 0663-86469005

0663 Whitewater K-12 Schools

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	231,208.09

Budget Uses

Expenditure Budget	0002	231,208.09
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	146,051.04
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	146,051.04
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	85,157.05
District Mills	999	34.32
Total Estimated Revenues to Fund Adopted Budget	0004	231,208.09

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2024 Ford Expedition	2025	62,250.00	0.00	12,450.00	12,450.00
2023 GMC Acadia	2024	48,890.00	9,778.00	9,778.00	9,778.00
2024 Thomas 54 passenger	2024	120,000.00	24,000.00	24,000.00	24,000.00
Ford Expedition	2020	39,309.00	31,447.20	7,861.80	7,861.80
Silverado Crew PU	2019	45,996.27	36,797.00	9,199.25	9,199.25
Silverado Crew PU	2019	45,489.00	45,489.00	9,097.80	9,097.80
2017 Thomas Minotour 16 pass	2018	63,851.00	76,621.20	12,770.20	12,770.20
2013 Minotour 16 pass	2013	58,065.50	87,098.25	N/A	NA
Total					85,157.05

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	130,000.00

Budget Uses

Expenditure Budget	0002	130,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	40,946.02
Operating Reserve	0961	26,000.00
Unreserved Fund Balance Reappropriated	0970	14,946.02

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	115,053.98
Total Estimated Revenues to Fund Adopted Budget	0004	130,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	44,549.14

Budget Uses

Expenditure Budget	0002	44,549.14
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	33,902.48
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	33,902.48
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	646.66
District Tax Levy	1110	10,000.00
District Mills	999	4.03
Total Estimated Revenues to Fund Adopted Budget	0004	44,549.14
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
36 Phillips

Submit ID: 0663-86469005

0663 Whitewater K-12 Schools

29 Flexibility Fund

Adopted Budget	0001	326,197.77

Budget Uses

Expenditure Budget	0002	326,197.77
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	126,197.77
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	126,197.77

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	200,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	326,197.77
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

36 Phillips

Submit ID: 0663-86469005

0663 Whitewater K-12 Schools

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

36 Phillips

Submit ID: 0663-86469005

0663 Whitewater K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2026

55 Wibaux

Submit ID: 0964-62732139

0964 Wibaux K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 117	38	44,839,637

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Prairie Mannetter

(Signature) (Date)

Chairperson, School Trustees: Kelly Dale

(Signature) (Date)

County Superintendent: Jodee Chaffee

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

55 Wibaux

Submit ID: 0964-62732139

0964 Wibaux K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,977,395.42	168,131.26	10%	8.50%	0.00	1,010,855.25	966,540.17	21.56
10 Transportation	852,000.00	170,400.00	20%	20.00%	175,315.56	78,948.67	597,735.77	13.33
11 Bus Depreciation Reserve	336,936.59	0.00	N/A	0.00%	190,126.21	3,500.00	143,310.38	3.20
13 Tuition	81,500.00		N/A		81.87	300.00	81,118.13	1.81
14 Retirement	420,000.00	84,000.00	20%	20.00%	58,152.54	361,847.46		
17 Adult Education	250,000.00	87,500.00	35%	35.00%	210,584.61	9,000.00	30,415.39	0.68
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	102,233.19	0.00	N/A	0.00%	758.88	51,474.31	50,000.00	1.12
29 Flexibility	517,330.71	0.00	N/A	0.00%	1,263.35	516,067.36	0.00	0.00
61 Building Reserve	420,552.23	0.00	N/A	0.00%	118,152.23	28,356.41	274,043.59	6.11
Total of All Funds	4,957,948.14	510,031.26			754,435.25	2,060,349.46	2,143,163.43	47.81

50 Debt Service Tax Jurisdiction								
06	482,600.00	0.00	20-9-438	0.00%	20,601.21	5,000.00	456,998.79	10.19

Budget Report
FY 2026

55 Wibaux

Submit ID: 0964-62732139

0964 Wibaux K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	WIBAUX K-6	93 *
M1	WIBAUX 7-8	24 *
H1	WIBAUX HS 9-12	38

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	744,271.05
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	162,442.02
D.	At Risk Student	(I-D)	4,565.75
E.	Indian Education For All	(I-E)	3,932.35
F.	American Indian Achievement Gap	(I-F)	1,245.00
G.	Data For Achievement	(I-G)	3,764.95
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	64,365.69
I.	State Special Education Related-Services Payment To Coop	(I-I)	8,015.91
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	160
B.	BASE Budget Limit	(II-B)	1,520,081.88
C.	Maximum Budget Limit	(II-C)	1,895,669.66
D.	Over-BASE Levy As Submitted on Budget	(II-D)	375,587.78
E.	Adopted Budget	(II-E)	1,895,669.66

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	99%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,601,297.12
H.	Maximum Budget Limit	(II-H)	1,977,009.45
I.	Highest Budget Without a Vote	(II-I)	1,976,884.90
J.	Highest Budget	(II-J)	1,977,395.42
K.	Highest Voted Amount	(II-K)	510.52
L.	Amount Approved on Ballot by Voters	(II-L)	8,607.73
M.	Adopted Budget	(II-M)	1,977,395.42

Budget Report
FY 2026

55 Wibaux

Submit ID: 0964-62732139

0964 Wibaux K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			168,131.26
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			168,131.26

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	49,749.69	14,616.00	64,365.69
B.	Special Education RSBG to Coop	5,943.77	2,072.14	8,015.91
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	22,277.38	6,675.26	28,952.64

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	182,198.00	364,401.00	546,599.00
F.	100% Of Per Student Entitlement	802,742.40	315,694.50	1,118,436.90
		984,940.40	680,095.50	1,665,035.90
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	347,683.96	240,073.71	587,757.67
H.	Special Education in BASE@40%	22,277.38	6,675.26	28,952.64
I.	Subsidized BASE Amount	369,961.34	246,748.97	616,710.31
J.	Subsidized BASE Ratio	60%	40%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,977,395.42
	1. BASE Budget Limit	(V-A1)	1,601,297.12	
	2. Over-BASE Budget	(V-A2)	376,098.30	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		744,271.05
	1. Direct State Aid Paid By State	(V-B1)	744,271.05	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		162,442.02
D.	At Risk Student	(V-D)		4,565.75
E.	Indian Education For All	(V-E)		3,932.35
F.	American Indian Achievement Gap	(V-F)		1,245.00
G.	Data For Achievement	(V-G)		3,764.95

H.	Special Education Allowable Cost Payment	(V-H)		64,365.69
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		26,268.44
	1. Actual Non-Levy Revenue	(V-J1)	3,069.25	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	23,199.19	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		590,441.87
	1. State - Guaranteed Tax Base Aid	(V-L1)	0.00	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	590,441.87	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,601,297.12

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		376,098.30
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		376,098.30

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		7.90
T.	BASE Mills - High School	(V-T)		5.27
U.	Over-BASE Mills	(V-U)		8.39
	1. District Property Tax Levy Mills	(V-U1)	8.39	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		21.56

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

55 Wibaux

Submit ID: 0964-62732139

0964 Wibaux K-12 Schools

01 General Fund

Adopted Budget	0001	1,977,395.42

Budget Uses

Expenditure Budget	0002	1,977,395.42
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	744,271.05
Quality Educator	3111	162,442.02
At Risk Student	3112	4,565.75
Indian Education For All	3113	3,932.35
American Indian Achievement Gap	3114	1,245.00
State Special Education Allowable Cost Payment to Districts	3115	64,365.69
Data For Achievement	3116	3,764.95
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,069.25
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	23,199.19
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	590,441.87		
Over-BASE Levy	1110(c)	376,098.30		
District Tax Levy			1110	966,540.17
Total Estimated Revenues to Fund Adopted Budget			0004	1,977,395.42
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	852,000.00

Budget Uses

Expenditure Budget	0002	852,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	62,680.61
Contingency	0006	6,268.06
Over-Schedule	0011	783,051.33
Fund Balance for Budget	TFS48	345,715.56
Operating Reserve	0961	170,400.00
Unreserved Fund Balance Reappropriated	0970	175,315.56

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	10,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	17,237.16
State - On-Schedule Transportation Reimbursement	3210	51,711.51
District Tax Levy	1110	597,735.77
District Mills	999	13.33
Total Estimated Revenues to Fund Adopted Budget	0004	852,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	336,936.59

Budget Uses

Expenditure Budget	0002	336,936.59
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	190,126.21
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	190,126.21
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	3,500.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	143,310.38
District Mills	999	3.20
Total Estimated Revenues to Fund Adopted Budget	0004	336,936.59

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2025 Chevrolet Suburban	2025	62,600.00	0.00	12,520.00	12,520.00
2023 American Dreamliner 51 Passenger	2024	363,500.00	72,700.00	72,700.00	72,700.00
2024 IC-CE Bus	2024	158,795.00	31,759.00	31,759.00	31,759.00
Bus Cameras	2023	23,061.90	9,224.76	4,612.38	4,612.38
Chevrolet Express 12 Passenger Bus	2022	6,000.00	3,600.00	1,200.00	1,200.00
2021 IC CE Route Bus	2020	83,095.00	66,476.00	16,619.00	16,619.00
2012 Collins Bus	2019	19,500.00	16,600.00	3,900.00	3,900.00
2010 Bluebird 54 passenger	2010	76,750.00	115,125.00	N/A	NA
ARRA 2011 Bluebird 54	2010	89,198.00	133,797.00	N/A	NA
Total					143,310.38

13 Tuition Fund

Adopted Budget	0001	81,500.00

Budget Uses

Expenditure Budget	0002	81,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	81.87
Unreserved Fund Balance Reappropriated	0970	81.87

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	300.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	81,118.13
District Mills	999	1.81
Total Estimated Revenues to Fund Adopted Budget	0004	81,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	420,000.00

Budget Uses

Expenditure Budget	0002	420,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	142,152.54
Operating Reserve	0961	84,000.00
Unreserved Fund Balance Reappropriated	0970	58,152.54

Estimated Funding Sources

Interest Earnings	1510	5,000.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	356,847.46
Total Estimated Revenues to Fund Adopted Budget	0004	420,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	250,000.00

Budget Uses

Expenditure Budget	0002	250,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	298,084.61
Operating Reserve	0961	87,500.00
Unreserved Fund Balance Reappropriated	0970	210,584.61

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	1,000.00
Interest Earnings	1510	8,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	30,415.39
District Mills	999	0.68
Total Estimated Revenues to Fund Adopted Budget	0004	250,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

55 Wibaux

Submit ID: 0964-62732139

0964 Wibaux K-12 Schools

28 Technology Fund

Adopted Budget	0001	102,233.19

Budget Uses

Expenditure Budget	0002	102,233.19
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	758.88
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	758.88
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	100.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	50,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,374.31
District Tax Levy	1110	50,000.00
District Mills	999	1.12
Total Estimated Revenues to Fund Adopted Budget	0004	102,233.19
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

55 Wibaux

Submit ID: 0964-62732139

0964 Wibaux K-12 Schools

29 Flexibility Fund

Adopted Budget	0001	517,330.71

Budget Uses

Expenditure Budget	0002	517,330.71
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,263.35
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,263.35

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	200.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	500,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	15,867.36
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	517,330.71
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

55 Wibaux

0964 Wibaux K-12 Schools

Submit ID: 0964-62732139

50 Debt Service Fund

06

Taxable Value		44,839,637.00
Adopted Budget	0001	482,600.00

Budget Uses

Expenditure Budget	0002	482,600.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	20,601.21
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	20,601.21
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	5,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	456,998.79
Jurisdiction Mills	999	10.19
Total Estimated Revenues to Fund Adopted Budget	0004	482,600.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
Elementary Bond	08/25/2020	06/30/2030	4,200,000.00	1,790,000.00	420,000.00	62,100.00	500.00
Total Bond Requirements							482,600.00
Total Debt Service Requirements						0002	482,600.00

Budget Report
FY 2026

55 Wibaux

Submit ID: 0964-62732139

0964 Wibaux K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	420,552.23

Budget Uses

Expenditure Budget		0002	420,552.23
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	118,152.23
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	118,152.23
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	4,000.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	24,356.41
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	200,000.00	
Building Reserve Permissive Levy	1110(b)	74,043.59	
District Tax Levy		1110	274,043.59
District Mills		999	6.11
Building Reserve Voted Mills		0134	4.46
Building Reserve Permissive Mills		0135	1.65
Total Estimated Revenues to Fund Adopted Budget		0004	420,552.23

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/06/2025	600,000.00	3	612	0.00	200,000.00	200,000.00
Total						200,000.00

Budget Report
FY 2026

16 Gallatin

Submit ID: 0354-93998804

0354 Willow Creek Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 44	N/A	2,061,024

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 16 Gallatin	41	N/A	1,593,452
Non-located - 22 Jefferson	3	N/A	467,572

The final budget is approved as set forth in this document.

Certification

District Clerk: Sherri Lower

(Signature) (Date)

Chairperson, School Trustees: Kris Skolrud

(Signature) (Date)

County Superintendent: John Nielson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

16 Gallatin

Submit ID: 0354-93998804

0354 Willow Creek Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	583,170.18	55,586.09	10%	9.53%	0.00	411,882.82	171,287.36	83.10
10 Transportation	28,768.76	5,753.75	20%	20.00%	12,453.65	9,356.36	6,958.75	3.38
11 Bus Depreciation Reserve	211,432.69	0.00	N/A	0.00%	201,902.40	6,500.00	3,030.29	1.47
13 Tuition	11,710.58		N/A		0.00	0.00	11,710.58	5.68
14 Retirement	72,498.00	14,499.60	20%	20.00%	7,229.89	65,268.11		
17 Adult Education	17,777.74	0.00	35%	0.00%	17,277.74	500.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	3,955.72	0.00	N/A	0.00%	3,470.57	485.15	0.00	0.00
29 Flexibility	40,101.89	0.00	N/A	0.00%	39,001.89	1,100.00	0.00	0.00
61 Building Reserve	190,595.98	0.00	N/A	0.00%	167,507.38	18,470.88	4,617.72	2.24
Total of All Funds	1,160,011.54	75,839.44			448,843.52	513,563.32	197,604.70	95.87

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

16 Gallatin

Submit ID: 0354-93998804

0354 Willow Creek Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	WILLOW CREEK K-6	35 *
M1	WILLOW CREEK 7-8	9 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	216,470.48
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	54,777.84
D.	At Risk Student	(I-D)	2,391.88
E.	Indian Education For All	(I-E)	393.94
F.	American Indian Achievement Gap	(I-F)	249.00
G.	Data For Achievement	(I-G)	1,068.76
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	9,411.23
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,344.79
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	5,201.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	48
B.	BASE Budget Limit	(II-B)	449,103.93
C.	Maximum Budget Limit	(II-C)	555,957.42
D.	Over-BASE Levy As Submitted on Budget	(II-D)	106,853.49
E.	Adopted Budget	(II-E)	555,957.42

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	460,414.26
H.	Maximum Budget Limit	(II-H)	585,315.47
I.	Highest Budget Without a Vote	(II-I)	583,170.18
J.	Highest Budget	(II-J)	585,315.47
K.	Highest Voted Amount	(II-K)	2,145.29
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	583,170.18

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		55,586.09
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		55,586.09

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		583,170.18
1.	BASE Budget Limit	(V-A1)	460,414.26	
2.	Over-BASE Budget	(V-A2)	122,755.92	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		216,470.48
1.	Direct State Aid Paid By State	(V-B1)	216,470.48	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		54,777.84
D.	At Risk Student	(V-D)		2,391.88
E.	Indian Education For All	(V-E)		393.94
F.	American Indian Achievement Gap	(V-F)		249.00
G.	Data For Achievement	(V-G)		1,068.76
H.	Special Education Allowable Cost Payment	(V-H)		9,411.23
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		4,488.15
1.	Actual Non-Levy Revenue	(V-J1)	4,488.15	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		200.00
L.	BASE Levy Requirements	(V-L)		170,962.98
1.	State - Guaranteed Tax Base Aid	(V-L1)	122,431.54	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	48,531.44	
M.	**Subtotal of BASE Budget Revenue	(V-M)		460,414.26

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		122,755.92
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		122,755.92

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.54
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		59.56
	1. District Property Tax Levy Mills	(V-U1)	59.56	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		83.10

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
16 Gallatin
0354 Willow Creek Elem

Submit ID: 0354-93998804

01 General Fund

Adopted Budget	0001	583,170.18

Budget Uses

Expenditure Budget	0002	583,170.18
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	216,470.48
Quality Educator	3111	54,777.84
At Risk Student	3112	2,391.88
Indian Education For All	3113	393.94
American Indian Achievement Gap	3114	249.00
State Special Education Allowable Cost Payment to Districts	3115	9,411.23
Data For Achievement	3116	1,068.76
State - Guaranteed Tax Base Aid	3120	122,431.54

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	4,488.15
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	200.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	48,531.44		
Over-BASE Levy	1110(c)	122,755.92		
District Tax Levy			1110	171,287.36
Total Estimated Revenues to Fund Adopted Budget			0004	583,170.18
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	28,768.76

Budget Uses

Expenditure Budget	0002	28,768.76
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	7,687.60
Contingency	0006	768.76
Over-Schedule	0011	20,312.40
Fund Balance for Budget	TFS48	18,207.40
Operating Reserve	0961	5,753.75
Unreserved Fund Balance Reappropriated	0970	12,453.65

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	900.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	2,114.09
State - On-Schedule Transportation Reimbursement	3210	6,342.27
District Tax Levy	1110	6,958.75
District Mills	999	3.38
Total Estimated Revenues to Fund Adopted Budget	0004	28,768.76
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

16 Gallatin

Submit ID: 0354-93998804

0354 Willow Creek Elem

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	211,432.69

Budget Uses

Expenditure Budget	0002	211,432.69
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	201,902.40
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	201,902.40
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	6,500.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	3,030.29
District Mills	999	1.47
Total Estimated Revenues to Fund Adopted Budget	0004	211,432.69

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2017 Chevy Express G4500 Bus	2018	41,290.06	57,806.07	8,258.01	3,030.29
2014 IC	2014	59,173.34	88,760.01	N/A	NA
2009 International Bus	2013	41,650.00	62,475.00	N/A	NA
Total					3,030.29

Budget Report
FY 2026

16 Gallatin

Submit ID: 0354-93998804

0354 Willow Creek Elem

13 Tuition Fund

Adopted Budget	0001	11,710.58

Budget Uses

Expenditure Budget	0002	11,710.58
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	11,710.58
District Mills	999	5.68
Total Estimated Revenues to Fund Adopted Budget	0004	11,710.58
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

16 Gallatin

Submit ID: 0354-93998804

0354 Willow Creek Elem

14 Retirement Fund

Adopted Budget	0001	72,498.00

Budget Uses

Expenditure Budget	0002	72,498.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	21,729.49
Operating Reserve	0961	14,499.60
Unreserved Fund Balance Reappropriated	0970	7,229.89

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	65,268.11
Total Estimated Revenues to Fund Adopted Budget	0004	72,498.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	17,777.74

Budget Uses

Expenditure Budget	0002	17,777.74
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	17,277.74
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	17,277.74

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	500.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	17,777.74
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	3,955.72

Budget Uses

Expenditure Budget	0002	3,955.72
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,470.57
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,470.57
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	90.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	395.15
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,955.72
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	40,101.89

Budget Uses

Expenditure Budget	0002	40,101.89
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	39,001.89
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	39,001.89

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,100.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	40,101.89
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

16 Gallatin

Submit ID: 0354-93998804

0354 Willow Creek Elem

61 Building Reserve Fund

Adopted Budget		0001	190,595.98

Budget Uses

Expenditure Budget		0002	190,595.98
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	167,507.38
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	167,507.38
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	18,470.88
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	4,617.72	
District Tax Levy		1110	4,617.72
District Mills		999	2.24
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.24
Total Estimated Revenues to Fund Adopted Budget		0004	190,595.98

Budget Report
FY 2026

16 Gallatin

0355 Willow Creek H S

Submit ID: 0355-56330256

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	9	1,475,438

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Sherri Lower

(Signature) (Date)

Chairperson, School Trustees: Kris Skolrud

(Signature) (Date)

County Superintendent: John Nielson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

16 Gallatin

Submit ID: 0355-56330256

0355 Willow Creek H S

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	470,212.05	47,021.21	10%	10.00%	482.90	373,198.57	96,530.58	65.44
10 Transportation	25,254.31	5,050.86	20%	20.00%	25,403.45	0.00	0.00	0.00
11 Bus Depreciation Reserve	101,087.04	0.00	N/A	0.00%	96,303.70	3,115.00	1,668.34	1.13
13 Tuition	13,230.47		N/A		0.00	0.00	13,230.47	8.97
14 Retirement	38,277.03	7,655.41	20%	20.00%	2,617.90	35,659.13		
17 Adult Education	17,679.46	0.00	35%	0.00%	17,179.46	500.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	7,403.61	0.00	N/A	0.00%	6,865.72	537.89	0.00	0.00
29 Flexibility	27,325.82	0.00	N/A	0.00%	23,625.82	3,700.00	0.00	0.00
61 Building Reserve	131,099.08	0.00	N/A	0.00%	114,999.08	12,880.00	3,220.00	2.18
Total of All Funds	831,568.87	59,727.48			287,478.03	429,590.59	114,649.39	77.72

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

16 Gallatin

Submit ID: 0355-56330256

0355 Willow Creek H S

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 WILLOW CREEK HS 9-12 9 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	196,338.49
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	32,004.18
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	0.00
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	218.61
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	7,096.69
I.	State Special Education Related-Services Payment To Coop	(I-I)	381.71
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	9,907.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	10
B.	BASE Budget Limit	(II-B)	366,959.05
C.	Maximum Budget Limit	(II-C)	456,694.59
D.	Over-BASE Levy As Submitted on Budget	(II-D)	98,508.54
E.	Adopted Budget	(II-E)	465,467.59

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	393,699.64
H.	Maximum Budget Limit	(II-H)	504,114.34
I.	Highest Budget Without a Vote	(II-I)	504,114.34
J.	Highest Budget	(II-J)	504,114.34
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	470,212.05

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		47,021.21
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		482.90
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	482.90	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		47,504.11

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		470,212.05
1.	BASE Budget Limit	(V-A1)	393,699.64	
2.	Over-BASE Budget	(V-A2)	76,512.41	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		196,338.49
1.	Direct State Aid Paid By State	(V-B1)	196,338.49	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		32,004.18
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		0.00
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		218.61
H.	Special Education Allowable Cost Payment	(V-H)		7,096.69
I.	Remaining Fund Balance Available	(V-I)		482.90
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,003.54
1.	Actual Non-Levy Revenue	(V-J1)	3,003.54	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		154,555.23
1.	State - Guaranteed Tax Base Aid	(V-L1)	134,537.06	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	20,018.17	
M.	**Subtotal of BASE Budget Revenue	(V-M)		393,699.64

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		76,512.41
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		76,512.41

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		13.58
U.	Over-BASE Mills	(V-U)		51.86
	1. District Property Tax Levy Mills	(V-U1)	51.86	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		65.44

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

16 Gallatin

0355 Willow Creek H S

Submit ID: 0355-56330256

01 General Fund

Adopted Budget	0001	470,212.05

Budget Uses

Expenditure Budget	0002	470,212.05
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	482.90
Direct State Aid	3110	196,338.49
Quality Educator	3111	32,004.18
At Risk Student	3112	0.00
Indian Education For All	3113	0.00
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	7,096.69
Data For Achievement	3116	218.61
State - Guaranteed Tax Base Aid	3120	134,537.06

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,003.54
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	20,018.17		
Over-BASE Levy	1110(c)	76,512.41		
District Tax Levy			1110	96,530.58
Total Estimated Revenues to Fund Adopted Budget			0004	470,212.05
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	25,254.31

Budget Uses

Expenditure Budget	0002	25,254.31
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	3,204.68
Contingency	0006	320.47
Over-Schedule	0011	21,729.16
Fund Balance for Budget	TFS48	30,454.31
Operating Reserve	0961	5,050.86
Unreserved Fund Balance Reappropriated	0970	25,403.45

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	25,254.31
Estimated Revenues Exceeding Adopted Budget	0004a	149.14

Budget Report
FY 2026

16 Gallatin

Submit ID: 0355-56330256

0355 Willow Creek H S

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	101,087.04

Budget Uses

Expenditure Budget	0002	101,087.04
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	96,303.70
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	96,303.70
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	3,115.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	1,668.34
District Mills	999	1.13
Total Estimated Revenues to Fund Adopted Budget	0004	101,087.04

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2017 Chevy Express G4500 Bus	2018	17,695.74	24,774.05	3,539.15	1,668.34
2014 IC	2014	33,826.66	50,739.99	N/A	NA
2009 International Bus	2013	17,850.00	26,775.00	N/A	NA
Total					1,668.34

13 Tuition Fund

Adopted Budget	0001	13,230.47

Budget Uses

Expenditure Budget	0002	13,230.47
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	13,230.47
District Mills	999	8.97
Total Estimated Revenues to Fund Adopted Budget	0004	13,230.47
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	38,277.03

Budget Uses

Expenditure Budget	0002	38,277.03
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10,273.31
Operating Reserve	0961	7,655.41
Unreserved Fund Balance Reappropriated	0970	2,617.90

Estimated Funding Sources

Interest Earnings	1510	500.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	35,159.13
Total Estimated Revenues to Fund Adopted Budget	0004	38,277.03
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	17,679.46

Budget Uses

Expenditure Budget	0002	17,679.46
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	17,179.46
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	17,179.46

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	500.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	17,679.46
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	7,403.61

Budget Uses

Expenditure Budget	0002	7,403.61
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	6,865.72
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,865.72
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	200.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	337.89
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,403.61
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	27,325.82

Budget Uses

Expenditure Budget	0002	27,325.82
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	23,625.82
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	23,625.82

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	700.00
Other Revenue from Local Sources	1900	3,000.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	27,325.82
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

16 Gallatin

Submit ID: 0355-56330256

0355 Willow Creek H S

61 Building Reserve Fund

Adopted Budget		0001	131,099.08

Budget Uses

Expenditure Budget		0002	131,099.08
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	114,999.08
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	114,999.08
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	12,880.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	3,220.00	
District Tax Levy		1110	3,220.00
District Mills		999	2.18
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.18
Total Estimated Revenues to Fund Adopted Budget		0004	131,099.08

Budget Report
FY 2026

14 Fergus

Submit ID: 0291-13016571

0291 Winifred K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 112	* 47	1,723,632

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Ann Econom

(Signature) (Date)

Chairperson, School Trustees: Kevin Arntzen

(Signature) (Date)

County Superintendent: Rhonda Long

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

14 Fergus

Submit ID: 0291-13016571

0291 Winifred K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,766,481.95	218,358.30	10%	12.36%	15,580.00	1,536,504.32	214,397.63	124.41
10 Transportation	160,000.00	32,000.00	20%	20.00%	23,742.48	82,239.23	54,018.29	31.34
11 Bus Depreciation Reserve	288,756.82	0.00	N/A	0.00%	155,463.04	0.00	133,293.78	77.33
13 Tuition	8,443.37		N/A		8,443.37	0.00	0.00	0.00
14 Retirement	360,000.00	41,406.50	20%	11.50%	0.00	360,000.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	160,766.07	0.00	N/A	0.00%	149,106.31	1,349.76	10,310.00	5.98
29 Flexibility	21,835.96	0.00	N/A	0.00%	21,835.96	0.00	0.00	0.00
61 Building Reserve	980,356.08	0.00	N/A	0.00%	871,266.08	79,272.00	29,818.00	17.30
Total of All Funds	3,746,640.25	291,764.80			1,245,437.24	2,059,365.31	441,837.70	256.36

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

14 Fergus

Submit ID: 0291-13016571

0291 Winifred K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	WINIFRED K-6	92 *
M1	WINIFRED 7-8	20 *
H1	WINIFRED HS 9-12	47 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	759,898.80
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	154,384.23
D.	At Risk Student	(I-D)	5,569.51
E.	Indian Education For All	(I-E)	4,033.83
F.	American Indian Achievement Gap	(I-F)	996.00
G.	Data For Achievement	(I-G)	3,862.11
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	28,940.15
I.	State Special Education Related-Services Payment To Coop	(I-I)	8,343.09
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	12,586.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	18,033.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	166
B.	BASE Budget Limit	(II-B)	1,482,283.81
C.	Maximum Budget Limit	(II-C)	1,844,469.07
D.	Over-BASE Levy As Submitted on Budget	(II-D)	179,784.92
E.	Adopted Budget	(II-E)	1,692,068.73

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,572,696.97
H.	Maximum Budget Limit	(II-H)	1,936,614.42
I.	Highest Budget Without a Vote	(II-I)	1,782,061.95
J.	Highest Budget	(II-J)	1,936,614.42
K.	Highest Voted Amount	(II-K)	154,552.47
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,766,481.95

Budget Report
FY 2026

14 Fergus

Submit ID: 0291-13016571

0291 Winifred K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		176,648.20
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		41,710.10
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	41,710.10	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		15,580.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	15,580.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		233,938.30

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		**Elementary**	**High School**	**K-12**
A.	Special Education Allowable Costs	20,409.35	8,530.80	28,940.15
B.	Special Education RSBG to Coop	5,943.77	2,399.32	8,343.09
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	10,541.25	4,372.05	14,913.30

Proration of BASE Budget to Elementary and High School Programs:		**Elementary**	**High School**	**K-12**
E.	100% Of Basic Entitlement	182,198.00	364,401.00	546,599.00
F.	100% Of Per Student Entitlement	763,039.80	390,358.50	1,153,398.30
		945,237.80	754,759.50	1,699,997.30
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	333,668.94	266,430.10	600,099.05
H.	Special Education in BASE@40%	10,541.25	4,372.05	14,913.30
I.	Subsidized BASE Amount	344,210.19	270,802.15	615,012.35
J.	Subsidized BASE Ratio	56%	44%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,766,481.95
1.	BASE Budget Limit	(V-A1)	1,572,696.97	
2.	Over-BASE Budget	(V-A2)	193,784.98	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		759,898.80
1.	Direct State Aid Paid By State	(V-B1)	759,898.80	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		154,384.23
D.	At Risk Student	(V-D)		5,569.51
E.	Indian Education For All	(V-E)		4,033.83
F.	American Indian Achievement Gap	(V-F)		996.00
G.	Data For Achievement	(V-G)		3,862.11

H.	Special Education Allowable Cost Payment	(V-H)		28,940.15
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		34,367.83
	1. Actual Non-Levy Revenue	(V-J1)	6,151.13	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	28,216.70	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		580,644.51
	1. State - Guaranteed Tax Base Aid	(V-L1)	544,451.86	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	36,192.65	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,572,696.97

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		15,580.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	15,580.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		178,204.98
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		193,784.98

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		14.66
T.	BASE Mills - High School	(V-T)		6.36
U.	Over-BASE Mills	(V-U)		103.39
	1. District Property Tax Levy Mills	(V-U1)	103.39	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		124.41

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

14 Fergus

Submit ID: 0291-13016571

0291 Winifred K-12 Schools

01 General Fund

Adopted Budget	0001	1,766,481.95

Budget Uses

Expenditure Budget	0002	1,766,481.95
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	15,580.00
Direct State Aid	3110	759,898.80
Quality Educator	3111	154,384.23
At Risk Student	3112	5,569.51
Indian Education For All	3113	4,033.83
American Indian Achievement Gap	3114	996.00
State Special Education Allowable Cost Payment to Districts	3115	28,940.15
Data For Achievement	3116	3,862.11
State - Guaranteed Tax Base Aid	3120	544,451.86

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	6,151.13
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	28,216.70
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	36,192.65		
Over-BASE Levy	1110(c)	178,204.98		
District Tax Levy			1110	214,397.63
Total Estimated Revenues to Fund Adopted Budget			0004	1,766,481.95
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	160,000.00

Budget Uses

Expenditure Budget	0002	160,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	74,762.94
Contingency	0006	7,476.29
Over-Schedule	0011	77,760.77
Fund Balance for Budget	TFS48	55,742.48
Operating Reserve	0961	32,000.00
Unreserved Fund Balance Reappropriated	0970	23,742.48

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	20,559.80
State - On-Schedule Transportation Reimbursement	3210	61,679.43
District Tax Levy	1110	54,018.29
District Mills	999	31.34
Total Estimated Revenues to Fund Adopted Budget	0004	160,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

14 Fergus

Submit ID: 0291-13016571

0291 Winifred K-12 Schools

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	288,756.82

Budget Uses

Expenditure Budget	0002	288,756.82
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	155,463.04
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	155,463.04
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	133,293.78
District Mills	999	77.33
Total Estimated Revenues to Fund Adopted Budget	0004	288,756.82

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Thomas 2025	2025	165,615.00	0.00	33,123.00	2,500.00
2023 Chevrolet Express	2024	127,005.00	2,500.00	25,401.00	14,868.32
Thomas	2023	151,501.00	60,600.40	30,300.20	30,300.20
IC COporation Bus	2017	87,803.18	90,242.56	17,560.64	17,560.64
IC Corporation Bus	2015	59,823.10	74,858.48	11,964.62	11,964.62
MCI Cruiser	2014	260,000.00	169,530.68	52,000.00	52,000.00
Chevrolet Express Cutaway	2009	63,000.00	90,400.00	12,600.00	4,100.00
Total					133,293.78

13 Tuition Fund

Adopted Budget	0001	8,443.37

Budget Uses

Expenditure Budget	0002	8,443.37
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,443.37
Unreserved Fund Balance Reappropriated	0970	8,443.37

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	8,443.37
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	360,000.00

Budget Uses

Expenditure Budget	0002	360,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	41,406.50
Operating Reserve	0961	41,406.50
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	360,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	360,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

14 Fergus

0291 Winifred K-12 Schools

Submit ID: 0291-13016571

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	160,766.07

Budget Uses

Expenditure Budget	0002	160,766.07
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	149,106.31
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	149,106.31
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,349.76
District Tax Levy	1110	10,310.00
District Mills	999	5.98
Total Estimated Revenues to Fund Adopted Budget	0004	160,766.07
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	21,835.96

Budget Uses

Expenditure Budget	0002	21,835.96
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	21,835.96
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	21,835.96

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	21,835.96
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

14 Fergus

Submit ID: 0291-13016571

0291 Winifred K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	980,356.08

Budget Uses

Expenditure Budget		0002	980,356.08
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	871,266.08
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	871,266.08
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	79,272.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	10,000.00	
Building Reserve Permissive Levy	1110(b)	19,818.00	
District Tax Levy		1110	29,818.00
District Mills		999	17.30
Building Reserve Voted Mills		0134	5.80
Building Reserve Permissive Mills		0135	11.50
Total Estimated Revenues to Fund Adopted Budget		0004	980,356.08

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/03/2022	50,000.00	5	612	30,000.00	10,000.00	10,000.00
Total						10,000.00

Budget Report
FY 2026

35 Petroleum

Submit ID: 0642-61761124

0642 Winnett K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	51	20	1,743,043

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Mackenzie Schreiner

(Signature) (Date)

Chairperson, School Trustees: Charlie Ahlgren

(Signature) (Date)

County Superintendent: Pamela Bevis

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

35 Petroleum

Submit ID: 0642-61761124

0642 Winnett K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,152,485.05	124,707.42	10%	10.82%	0.00	925,218.46	227,266.59	130.39
10 Transportation	163,700.87	32,740.17	20%	20.00%	41,148.56	95,709.56	26,842.75	15.40
11 Bus Depreciation Reserve	181,352.67	0.00	N/A	0.00%	123,715.87	0.00	57,636.80	33.07
13 Tuition	15,989.17		N/A		15,989.17	0.00	0.00	0.00
14 Retirement	155,000.00	31,000.00	20%	20.00%	21,365.74	133,634.26		
17 Adult Education	3,554.24	1,225.00	35%	34.47%	3,554.24	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	8,569.92	0.00	N/A	0.00%	7,725.57	844.35	0.00	0.00
29 Flexibility	18,755.79	0.00	N/A	0.00%	8,311.25	10,444.54	0.00	0.00
61 Building Reserve	398,207.06	0.00	N/A	0.00%	310,272.06	70,348.00	17,587.00	10.09
Total of All Funds	2,097,614.77	189,672.59			532,082.46	1,236,199.17	329,333.14	188.95

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

35 Petroleum

Submit ID: 0642-61761124

0642 Winnett K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	WINNETT K-6	38
M1	WINNETT 7-8	13
H1	WINNETT HS 9-12	20

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	477,232.13
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	90,792.00
D.	At Risk Student	(I-D)	4,008.58
E.	Indian Education For All	(I-E)	1,801.27
F.	American Indian Achievement Gap	(I-F)	249.00
G.	Data For Achievement	(I-G)	1,724.59
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	21,127.79
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,871.63
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	6,331.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	11,112.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	69
B.	BASE Budget Limit	(II-B)	900,717.85
C.	Maximum Budget Limit	(II-C)	1,119,348.25
D.	Over-BASE Levy As Submitted on Budget	(II-D)	168,675.34
E.	Adopted Budget	(II-E)	1,069,393.19

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	983,809.71
H.	Maximum Budget Limit	(II-H)	1,212,336.05
I.	Highest Budget Without a Vote	(II-I)	1,152,485.05
J.	Highest Budget	(II-J)	1,212,336.05
K.	Highest Voted Amount	(II-K)	59,851.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,152,485.05

Budget Report
FY 2026

35 Petroleum

Submit ID: 0642-61761124

0642 Winnett K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			115,248.51
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			9,458.91
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	9,458.91		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			124,707.42

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		**Elementary**	**High School**	**K-12**
A.	Special Education Allowable Costs	15,539.23	5,588.56	21,127.79
B.	Special Education RSBG to Coop	2,781.03	1,090.60	3,871.63
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	7,328.10	2,671.66	9,999.77
Proration of BASE Budget to Elementary and High School Programs:		**Elementary**	**High School**	**K-12**
E.	100% Of Basic Entitlement	182,198.00	364,401.00	546,599.00
F.	100% Of Per Student Entitlement	354,789.40	166,245.00	521,034.40
		536,987.40	530,646.00	1,067,633.40
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	189,556.55	187,318.04	376,874.59
H.	Special Education in BASE@40%	7,328.10	2,671.66	9,999.77
I.	Subsidized BASE Amount	196,884.65	189,989.70	386,874.36
J.	Subsidized BASE Ratio	51%	49%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,152,485.05
	1. BASE Budget Limit	(V-A1)	983,809.71	
	2. Over-BASE Budget	(V-A2)	168,675.34	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		477,232.13
	1. Direct State Aid Paid By State	(V-B1)	477,232.13	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		90,792.00
D.	At Risk Student	(V-D)		4,008.58
E.	Indian Education For All	(V-E)		1,801.27
F.	American Indian Achievement Gap	(V-F)		249.00
G.	Data For Achievement	(V-G)		1,724.59

H.	Special Education Allowable Cost Payment	(V-H)		21,127.79
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		13,487.61
	1. Actual Non-Levy Revenue	(V-J1)	4,598.61	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	8,889.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		373,386.74
	1. State - Guaranteed Tax Base Aid	(V-L1)	314,795.49	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	58,591.25	
M.	**Subtotal of BASE Budget Revenue	(V-M)		983,809.71

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		168,675.34
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		168,675.34

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		21.55
T.	BASE Mills - High School	(V-T)		12.07
U.	Over-BASE Mills	(V-U)		96.77
	1. District Property Tax Levy Mills	(V-U1)	96.77	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		130.39

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
35 Petroleum
0642 Winnett K-12 Schools

Submit ID: 0642-61761124

01 General Fund

Adopted Budget	0001	1,152,485.05

Budget Uses

Expenditure Budget	0002	1,152,485.05
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	477,232.13
Quality Educator	3111	90,792.00
At Risk Student	3112	4,008.58
Indian Education For All	3113	1,801.27
American Indian Achievement Gap	3114	249.00
State Special Education Allowable Cost Payment to Districts	3115	21,127.79
Data For Achievement	3116	1,724.59
State - Guaranteed Tax Base Aid	3120	314,795.49

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	4,598.61
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	8,889.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	58,591.25		
Over-BASE Levy	1110(c)	168,675.34		
District Tax Levy			1110	227,266.59
Total Estimated Revenues to Fund Adopted Budget			0004	1,152,485.05
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	163,700.87

Budget Uses

Expenditure Budget	0002	163,700.87
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	87,008.70
Contingency	0006	8,700.87
Over-Schedule	0011	67,991.30
Fund Balance for Budget	TFS48	73,888.73
Operating Reserve	0961	32,740.17
Unreserved Fund Balance Reappropriated	0970	41,148.56

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	23,927.39
State - On-Schedule Transportation Reimbursement	3210	71,782.17
District Tax Levy	1110	26,842.75
District Mills	999	15.40
Total Estimated Revenues to Fund Adopted Budget	0004	163,700.87
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	181,352.67

Budget Uses

Expenditure Budget	0002	181,352.67
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	123,715.87
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	123,715.87
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	57,636.80
District Mills	999	33.07
Total Estimated Revenues to Fund Adopted Budget	0004	181,352.67

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2007 Bluebird Bluebird bus	2024	7,000.00	1,400.00	1,400.00	1,400.00
2019 Ford Expedition	2023	53,512.00	21,404.80	10,702.40	10,702.40
2024 Thomas Bus	2023	119,812.00	47,924.80	23,962.40	23,962.40
2007 Chevy Chevrolet bus	2020	8,500.00	8,500.00	1,700.00	1,700.00
2019 Thomas	2019	93,360.00	112,032.00	18,672.00	18,672.00
2006 Blue Bird	2018	12,000.00	16,800.00	2,400.00	1,200.00
Total					57,636.80

13 Tuition Fund

Adopted Budget	0001	15,989.17

Budget Uses

Expenditure Budget	0002	15,989.17
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	15,989.17
Unreserved Fund Balance Reappropriated	0970	15,989.17

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	15,989.17
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	155,000.00

Budget Uses

Expenditure Budget	0002	155,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	52,365.74
Operating Reserve	0961	31,000.00
Unreserved Fund Balance Reappropriated	0970	21,365.74

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	133,634.26
Total Estimated Revenues to Fund Adopted Budget	0004	155,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	3,554.24

Budget Uses

Expenditure Budget	0002	3,554.24
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,779.24
Operating Reserve	0961	1,225.00
Unreserved Fund Balance Reappropriated	0970	3,554.24

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,554.24
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	8,569.92

Budget Uses

Expenditure Budget	0002	8,569.92
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	7,725.57
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,725.57
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	844.35
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	8,569.92
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	18,755.79

Budget Uses

Expenditure Budget	0002	18,755.79
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,311.25
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	8,311.25

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	1,836.50
State - Advanced Opportunity Aid	3770	8,608.04
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	18,755.79
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

35 Petroleum

Submit ID: 0642-61761124

0642 Winnett K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	398,207.06

Budget Uses

Expenditure Budget		0002	398,207.06
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	310,272.06
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	310,272.06
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	70,348.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	17,587.00	
District Tax Levy		1110	17,587.00
District Mills		999	10.09
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	10.09
Total Estimated Revenues to Fund Adopted Budget		0004	398,207.06

Budget Report
FY 2026

01 Beaverhead

0010 Wisdom Elem

Submit ID: 0010-79160657

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 10	N/A	1,393,284

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 01 Beaverhead	10	N/A	1,345,171
Non-located - 12 Deer Lodge	0	N/A	48,113

The final budget is approved as set forth in this document.

Certification

District Clerk: Rita Munday

(Signature) (Date)

Chairperson, School Trustees: Paul Diaz

(Signature) (Date)

County Superintendent: Mike Miller

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

01 Beaverhead

0010 Wisdom Elem

Submit ID: 0010-79160657

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	136,983.42	22,371.89	10%	16.33%	0.00	85,431.77	51,551.65	37.00
10 Transportation	1,320.00	264.00	20%	20.00%	3,761.77	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	17,000.00	3,400.00	20%	20.00%	5,918.17	11,081.83		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	101.73	0.00	N/A	0.00%	1.27	100.46	0.00	0.00
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	155,405.15	26,035.89			9,681.21	96,614.06	51,551.65	37.00

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

01 Beaverhead

0010 Wisdom Elem

Submit ID: 0010-79160657

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 WISDOM K-8 10 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	56,180.30
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	11,349.00
D.	At Risk Student	(I-D)	2,401.48
E.	Indian Education For All	(I-E)	253.70
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	242.90
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,472.40
I.	State Special Education Related-Services Payment To Coop	(I-I)	490.77
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	425.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	12
B.	BASE Budget Limit	(II-B)	120,504.40
C.	Maximum Budget Limit	(II-C)	149,012.84
D.	Over-BASE Levy As Submitted on Budget	(II-D)	19,932.27
E.	Adopted Budget	(II-E)	140,436.67

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	117,051.15
H.	Maximum Budget Limit	(II-H)	142,874.86
I.	Highest Budget Without a Vote	(II-I)	136,983.42
J.	Highest Budget	(II-J)	145,814.35
K.	Highest Voted Amount	(II-K)	8,830.93
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	136,983.42

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		13,698.34
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		8,673.55
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	8,673.55	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		22,371.89

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		136,983.42
	1. BASE Budget Limit	(V-A1)	117,051.15	
	2. Over-BASE Budget	(V-A2)	19,932.27	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		56,180.30
	1. Direct State Aid Paid By State	(V-B1)	56,180.30	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		11,349.00
D.	At Risk Student	(V-D)		2,401.48
E.	Indian Education For All	(V-E)		253.70
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		242.90
H.	Special Education Allowable Cost Payment	(V-H)		1,472.40
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,187.49
	1. Actual Non-Levy Revenue	(V-J1)	886.36	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	2,301.13	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		41,963.88
	1. State - Guaranteed Tax Base Aid	(V-L1)	10,344.50	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	31,619.38	
M.	**Subtotal of BASE Budget Revenue	(V-M)		117,051.15

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		19,932.27
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		19,932.27

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		22.69
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		14.31
	1. District Property Tax Levy Mills	(V-U1)	14.31	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		37.00

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	136,983.42

Budget Uses

Expenditure Budget	0002	136,983.42
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	56,180.30
Quality Educator	3111	11,349.00
At Risk Student	3112	2,401.48
Indian Education For All	3113	253.70
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	1,472.40
Data For Achievement	3116	242.90
State - Guaranteed Tax Base Aid	3120	10,344.50

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	886.36
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	2,301.13
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	31,619.38		
Over-BASE Levy	1110(c)	19,932.27		
District Tax Levy			1110	51,551.65
Total Estimated Revenues to Fund Adopted Budget			0004	136,983.42
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2026

01 Beaverhead

0010 Wisdom Elem

Submit ID: 0010-79160657

10 Transportation Fund

Adopted Budget	0001	1,320.00

Budget Uses

Expenditure Budget	0002	1,320.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	1,200.00
Contingency	0006	120.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	4,025.77
Operating Reserve	0961	264.00
Unreserved Fund Balance Reappropriated	0970	3,761.77

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,320.00
Estimated Revenues Exceeding Adopted Budget	0004a	2,441.77

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	17,000.00

Budget Uses

Expenditure Budget	0002	17,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,318.17
Operating Reserve	0961	3,400.00
Unreserved Fund Balance Reappropriated	0970	5,918.17

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	11,081.83
Total Estimated Revenues to Fund Adopted Budget	0004	17,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

01 Beaverhead

0010 Wisdom Elem

Submit ID: 0010-79160657

28 Technology Fund

Adopted Budget	0001	101.73

Budget Uses

Expenditure Budget	0002	101.73
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1.27
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1.27
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	100.46
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	101.73
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

01 Beaverhead

0010 Wisdom Elem

Submit ID: 0010-79160657

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2026

01 Beaverhead

0007 Wise River Elem

Submit ID: 0007-56284385

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	6	N/A	2,099,336

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 01 Beaverhead	6	N/A	1,434,200
Non-located - 12 Deer Lodge	0	N/A	665,136

The final budget is approved as set forth in this document.

Certification

District Clerk: Michelle Hughes

(Signature) (Date)

Chairperson, School Trustees: Veva Larson

(Signature) (Date)

County Superintendent: Mike Miller

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

01 Beaverhead

0007 Wise River Elem

Submit ID: 0007-56284385

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	112,009.78	24,648.66	10%	22.01%	15,918.36	55,259.47	40,831.95	19.45
10 Transportation	365.00	41.19	20%	11.28%	0.00	365.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	12,059.96	2,411.99	20%	20.00%	6,887.95	5,172.01		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	212.71	0.00	N/A	0.00%	135.92	76.79	0.00	0.00
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	2.09	0.00	N/A	0.00%	2.09	0.00	0.00	0.00
Total of All Funds	124,649.54	27,101.84			22,944.32	60,873.27	40,831.95	19.45

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

01 Beaverhead

0007 Wise River Elem

Submit ID: 0007-56284385

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 WISE RIVER K-8 6

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	44,568.14
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	7,566.00
D.	At Risk Student	(I-D)	486.92
E.	Indian Education For All	(I-E)	0.00
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	145.74
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	981.60
I.	State Special Education Related-Services Payment To Coop	(I-I)	327.18
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	7
B.	BASE Budget Limit	(II-B)	88,420.15
C.	Maximum Budget Limit	(II-C)	111,385.50
D.	Over-BASE Levy As Submitted on Budget	(II-D)	22,542.01
E.	Adopted Budget	(II-E)	110,962.16

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	89,467.77
H.	Maximum Budget Limit	(II-H)	109,866.85
I.	Highest Budget Without a Vote	(II-I)	112,009.78
J.	Highest Budget	(II-J)	119,318.90
K.	Highest Voted Amount	(II-K)	7,309.12
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	112,009.78

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		11,200.98
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		13,447.68
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	13,447.68	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		15,918.36
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	15,918.36	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		40,567.02

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		112,009.78
	1. BASE Budget Limit	(V-A1)	89,467.77	
	2. Over-BASE Budget	(V-A2)	22,542.01	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		44,568.14
	1. Direct State Aid Paid By State	(V-B1)	44,568.14	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		7,566.00
D.	At Risk Student	(V-D)		486.92
E.	Indian Education For All	(V-E)		0.00
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		145.74
H.	Special Education Allowable Cost Payment	(V-H)		981.60
I.	Remaining Fund Balance Available	(V-I)		15,918.36
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,511.07
	1. Actual Non-Levy Revenue	(V-J1)	1,511.07	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		18,289.94
	1. State - Guaranteed Tax Base Aid	(V-L1)	0.00	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	18,289.94	
M.	**Subtotal of BASE Budget Revenue	(V-M)		89,467.77

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		22,542.01
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		22,542.01

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		8.71
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		10.74
	1. District Property Tax Levy Mills	(V-U1)	10.74	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		19.45

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

01 Beaverhead

0007 Wise River Elem

Submit ID: 0007-56284385

01 General Fund

Adopted Budget	0001	112,009.78

Budget Uses

Expenditure Budget	0002	112,009.78
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	15,918.36
Direct State Aid	3110	44,568.14
Quality Educator	3111	7,566.00
At Risk Student	3112	486.92
Indian Education For All	3113	0.00
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	981.60
Data For Achievement	3116	145.74
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,511.07
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	18,289.94		
Over-BASE Levy	1110(c)	22,542.01		
District Tax Levy			1110	40,831.95
Total Estimated Revenues to Fund Adopted Budget			0004	112,009.78
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2026

01 Beaverhead

0007 Wise River Elem

Submit ID: 0007-56284385

10 Transportation Fund

Adopted Budget	0001	365.00

Budget Uses

Expenditure Budget	0002	365.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	265.00
Contingency	0006	100.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	41.19
Operating Reserve	0961	41.19
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	91.25
State - On-Schedule Transportation Reimbursement	3210	273.75
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	365.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	12,059.96

Budget Uses

Expenditure Budget	0002	12,059.96
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,299.94
Operating Reserve	0961	2,411.99
Unreserved Fund Balance Reappropriated	0970	6,887.95

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	5,172.01
Total Estimated Revenues to Fund Adopted Budget	0004	12,059.96
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	212.71

Budget Uses

Expenditure Budget	0002	212.71
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	135.92
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	135.92
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	76.79
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	212.71
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

01 Beaverhead

0007 Wise River Elem

Submit ID: 0007-56284385

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

01 Beaverhead

0007 Wise River Elem

Submit ID: 0007-56284385

61 Building Reserve Fund

Adopted Budget	0001	2.09

Budget Uses

Expenditure Budget	0002	2.09
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2.09
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2.09
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2.09

Budget Report
FY 2026

25 Lewis & Clark

0495 Wolf Creek Elem

Submit ID: 0495-45085793

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 10	N/A	7,546,563

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Erin Chaney

(Signature) (Date)

Chairperson, School Trustees: Bonnie Jo Young

(Signature) (Date)

County Superintendent: Katrina Chaney

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

25 Lewis & Clark

0495 Wolf Creek Elem

Submit ID: 0495-45085793

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	138,762.58	13,244.30	10%	9.54%	0.00	81,638.86	57,123.72	7.57
10 Transportation	7,100.00	1,420.00	20%	20.00%	2,109.51	400.00	4,590.49	0.61
11 Bus Depreciation Reserve	16,282.26	0.00	N/A	0.00%	16,282.26	0.00	0.00	0.00
13 Tuition	57,817.88		N/A		0.00	0.00	57,817.88	7.66
14 Retirement	14,000.00	0.00	20%	0.00%	0.00	14,000.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,138.53	0.00	N/A	0.00%	1,033.68	104.85	0.00	0.00
29 Flexibility	46,441.17	0.00	N/A	0.00%	46,441.17	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	281,542.42	14,664.30			65,866.62	96,143.71	119,532.09	15.84

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

25 Lewis & Clark

0495 Wolf Creek Elem

Submit ID: 0495-45085793

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 WOLF CREEK K-6 10 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	56,180.30
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	17,401.80
D.	At Risk Student	(I-D)	1,637.85
E.	Indian Education For All	(I-E)	80.42
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	242.90
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,472.40
I.	State Special Education Related-Services Payment To Coop	(I-I)	490.77
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	13
B.	BASE Budget Limit	(II-B)	122,139.54
C.	Maximum Budget Limit	(II-C)	151,142.53
D.	Over-BASE Levy As Submitted on Budget	(II-D)	16,595.54
E.	Adopted Budget	(II-E)	138,735.08

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	122,167.04
H.	Maximum Budget Limit	(II-H)	149,855.43
I.	Highest Budget Without a Vote	(II-I)	138,762.58
J.	Highest Budget	(II-J)	152,520.02
K.	Highest Voted Amount	(II-K)	13,757.44
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	138,762.58

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		13,244.30
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		13,244.30

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		138,762.58
1.	BASE Budget Limit	(V-A1)	122,167.04	
2.	Over-BASE Budget	(V-A2)	16,595.54	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		56,180.30
1.	Direct State Aid Paid By State	(V-B1)	56,180.30	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		17,401.80
D.	At Risk Student	(V-D)		1,637.85
E.	Indian Education For All	(V-E)		80.42
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		242.90
H.	Special Education Allowable Cost Payment	(V-H)		1,472.40
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		4,623.19
1.	Actual Non-Levy Revenue	(V-J1)	4,623.19	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		40,528.18
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	40,528.18	
M.	**Subtotal of BASE Budget Revenue	(V-M)		122,167.04

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		16,595.54
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		16,595.54

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		5.37
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		2.20
	1. District Property Tax Levy Mills	(V-U1)	2.20	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		7.57

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

25 Lewis & Clark

0495 Wolf Creek Elem

Submit ID: 0495-45085793

01 General Fund

Adopted Budget	0001	138,762.58

Budget Uses

Expenditure Budget	0002	138,762.58
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	56,180.30
Quality Educator	3111	17,401.80
At Risk Student	3112	1,637.85
Indian Education For All	3113	80.42
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	1,472.40
Data For Achievement	3116	242.90
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,862.94
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	760.25
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00	
BASE Levy	1110(b)	40,528.18	
Over-BASE Levy	1110(c)	16,595.54	
District Tax Levy		1110	57,123.72
Total Estimated Revenues to Fund Adopted Budget		0004	138,762.58
Estimated Revenues Exceeding Adopted Budget		0004a	0.00

10 Transportation Fund

Adopted Budget	0001	7,100.00

Budget Uses

Expenditure Budget	0002	7,100.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	200.00
Contingency	0006	200.00
Over-Schedule	0011	6,700.00
Fund Balance for Budget	TFS48	3,529.51
Operating Reserve	0961	1,420.00
Unreserved Fund Balance Reappropriated	0970	2,109.51

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	100.00
State - On-Schedule Transportation Reimbursement	3210	300.00
District Tax Levy	1110	4,590.49
District Mills	999	0.61
Total Estimated Revenues to Fund Adopted Budget	0004	7,100.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	16,282.26

Budget Uses

Expenditure Budget	0002	16,282.26
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	16,282.26
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	16,282.26
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	16,282.26

13 Tuition Fund

Adopted Budget	0001	57,817.88

Budget Uses

Expenditure Budget	0002	57,817.88
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	57,817.88
District Mills	999	7.66
Total Estimated Revenues to Fund Adopted Budget	0004	57,817.88
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

25 Lewis & Clark

0495 Wolf Creek Elem

Submit ID: 0495-45085793

14 Retirement Fund

Adopted Budget	0001	14,000.00

Budget Uses

Expenditure Budget	0002	14,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	14,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	14,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,138.53

Budget Uses

Expenditure Budget	0002	1,138.53
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,033.68
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,033.68
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	104.85
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,138.53
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

25 Lewis & Clark

0495 Wolf Creek Elem

Submit ID: 0495-45085793

29 Flexibility Fund

Adopted Budget	0001	46,441.17

Budget Uses

Expenditure Budget	0002	46,441.17
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	46,441.17
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	46,441.17

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	46,441.17
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

25 Lewis & Clark

0495 Wolf Creek Elem

Submit ID: 0495-45085793

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2026

43 Roosevelt

0780 Wolf Point Elem

Submit ID: 0780-75980864

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 501	N/A	3,933,491

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Demi Wilkinson

(Signature) (Date)

Chairperson, School Trustees: Roxanne Gourneau

(Signature) (Date)

County Superintendent: Erika Fyfe

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

43 Roosevelt

0780 Wolf Point Elem

Submit ID: 0780-75980864

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,821,795.73	376,944.13	10%	9.86%	0.00	3,634,575.70	187,220.03	47.58
10 Transportation	110,000.00	22,000.00	20%	20.00%	41,721.29	20,682.39	47,596.32	12.10
11 Bus Depreciation Reserve	420,531.58	0.00	N/A	0.00%	391,200.11	0.00	29,331.47	7.46
13 Tuition	2,100.00		N/A		8,976.99	0.00	0.00	0.00
14 Retirement	855,000.00	126,668.34	20%	14.82%	20,000.00	835,000.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	10,484.72	0.00	N/A	0.00%	7,292.29	3,192.43	0.00	0.00
29 Flexibility	160,214.75	0.00	N/A	0.00%	160,214.75	0.00	0.00	0.00
61 Building Reserve	395,766.85	0.00	N/A	0.00%	395,766.85	0.00	0.00	0.00
Total of All Funds	5,775,893.63	525,612.47			1,025,172.28	4,493,450.52	264,147.82	67.14

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

43 Roosevelt

0780 Wolf Point Elem

Submit ID: 0780-75980864

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	WOLF POINT K-6	383 *
M1	WOLF POINT 7-8	118 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,630,957.68
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	444,351.18
D.	At Risk Student	(I-D)	62,093.48
E.	Indian Education For All	(I-E)	12,710.37
F.	American Indian Achievement Gap	(I-F)	107,070.00
G.	Data For Achievement	(I-G)	12,169.29
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	115,976.24
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	51,879.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	524
B.	BASE Budget Limit	(II-B)	3,467,413.77
C.	Maximum Budget Limit	(II-C)	4,243,689.42
D.	Over-BASE Levy As Submitted on Budget	(II-D)	102,094.75
E.	Adopted Budget	(II-E)	3,569,508.52

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,719,700.98
H.	Maximum Budget Limit	(II-H)	4,519,021.70
I.	Highest Budget Without a Vote	(II-I)	3,821,795.73
J.	Highest Budget	(II-J)	4,519,021.70
K.	Highest Voted Amount	(II-K)	697,225.97
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,821,795.73

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		376,944.13
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		376,944.13

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,821,795.73
1.	BASE Budget Limit	(V-A1)	3,719,700.98	
2.	Over-BASE Budget	(V-A2)	102,094.75	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,630,957.68
1.	Direct State Aid Paid By State	(V-B1)	1,630,957.68	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		444,351.18
D.	At Risk Student	(V-D)		62,093.48
E.	Indian Education For All	(V-E)		12,710.37
F.	American Indian Achievement Gap	(V-F)		107,070.00
G.	Data For Achievement	(V-G)		12,169.29
H.	Special Education Allowable Cost Payment	(V-H)		115,976.24
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		18,128.50
1.	Actual Non-Levy Revenue	(V-J1)	9,845.15	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	8,283.35	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		549.08
L.	BASE Levy Requirements	(V-L)		1,315,695.16
1.	State - Guaranteed Tax Base Aid	(V-L1)	1,230,569.88	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	85,125.28	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,719,700.98

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		102,094.75
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		102,094.75

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		21.62
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		25.96
	1. District Property Tax Levy Mills	(V-U1)	25.96	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		47.58

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

43 Roosevelt

0780 Wolf Point Elem

Submit ID: 0780-75980864

01 General Fund

Adopted Budget	0001	3,821,795.73

Budget Uses

Expenditure Budget	0002	3,821,795.73
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,630,957.68
Quality Educator	3111	444,351.18
At Risk Student	3112	62,093.48
Indian Education For All	3113	12,710.37
American Indian Achievement Gap	3114	107,070.00
State Special Education Allowable Cost Payment to Districts	3115	115,976.24
Data For Achievement	3116	12,169.29
State - Guaranteed Tax Base Aid	3120	1,230,569.88

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	18.73
Interest Earnings	1510	9,826.42
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	8,283.35
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	549.08
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	85,125.28		
Over-BASE Levy	1110(c)	102,094.75		
District Tax Levy			1110	187,220.03
Total Estimated Revenues to Fund Adopted Budget			0004	3,821,795.73
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	110,000.00

Budget Uses

Expenditure Budget	0002	110,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	18,802.16
Contingency	0006	1,880.22
Over-Schedule	0011	89,317.62
Fund Balance for Budget	TFS48	63,721.29
Operating Reserve	0961	22,000.00
Unreserved Fund Balance Reappropriated	0970	41,721.29

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	5,170.59
State - On-Schedule Transportation Reimbursement	3210	15,511.80
District Tax Levy	1110	47,596.32
District Mills	999	12.10
Total Estimated Revenues to Fund Adopted Budget	0004	110,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

43 Roosevelt

0780 Wolf Point Elem

Submit ID: 0780-75980864

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	420,531.58

Budget Uses

Expenditure Budget	0002	420,531.58
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	391,200.11
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	391,200.11
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	29,331.47
District Mills	999	7.46
Total Estimated Revenues to Fund Adopted Budget	0004	420,531.58

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 Chevrolet Express Bus Yellow	2023	47,637.00	19,054.80	9,527.40	9,527.40
2023 Chevrolet Microbird White	2023	62,645.00	0.00	12,529.00	0.00
2019 Bluebird Yellow Bus	2019	76,112.00	76,112.00	15,222.40	15,222.40
2018 Bluebird 56 Pgr	2018	45,500.00	54,600.00	9,100.00	0.00
REI BUS CAMERA SYSTEM	2018	4,775.76	6,686.05	955.15	477.59
2018 BLUEBIRD - BUS #2	2017	67,955.00	97,828.42	13,591.00	4,104.08
2016 BLUEBIRD	2015	103,500.00	155,250.00	N/A	NA
2014 Thomas Yellow Bus	2014	65,087.15	97,630.73	N/A	NA
Total					29,331.47

Budget Report
FY 2026

43 Roosevelt

0780 Wolf Point Elem

Submit ID: 0780-75980864

13 Tuition Fund

Adopted Budget	0001	2,100.00

Budget Uses

Expenditure Budget	0002	2,100.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,976.99
Unreserved Fund Balance Reappropriated	0970	8,976.99

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,100.00
Estimated Revenues Exceeding Adopted Budget	0004a	6,876.99

Budget Report
FY 2026

43 Roosevelt

0780 Wolf Point Elem

Submit ID: 0780-75980864

14 Retirement Fund

Adopted Budget	0001	855,000.00

Budget Uses

Expenditure Budget	0002	855,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	146,668.34
Operating Reserve	0961	126,668.34
Unreserved Fund Balance Reappropriated	0970	20,000.00

Estimated Funding Sources

Interest Earnings	1510	4,668.34
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	830,331.66
Total Estimated Revenues to Fund Adopted Budget	0004	855,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	10,484.72

Budget Uses

Expenditure Budget	0002	10,484.72
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	7,292.29
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,292.29
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	3,192.43
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	10,484.72
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	160,214.75

Budget Uses

Expenditure Budget	0002	160,214.75
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	160,214.75
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	160,214.75

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	160,214.75
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

43 Roosevelt

0780 Wolf Point Elem

Submit ID: 0780-75980864

61 Building Reserve Fund

Adopted Budget		0001	395,766.85

Budget Uses

Expenditure Budget		0002	395,766.85
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	395,766.85
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	395,766.85
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	395,766.85

Budget Report
FY 2026

43 Roosevelt

0781 Wolf Point H S

Submit ID: 0781-63886355

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	214	7,426,341

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Demi Wilkinson

(Signature) (Date)

Chairperson, School Trustees: Roxanne Gourneau

(Signature) (Date)

County Superintendent: Erika Fyfe

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

43 Roosevelt

0781 Wolf Point H S

Submit ID: 0781-63886355

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,385,443.95	239,331.89	10%	10.03%	49,924.46	1,865,389.17	470,130.32	63.34
10 Transportation	76,150.00	15,230.00	20%	20.00%	42,078.79	16,313.96	17,757.25	2.39
11 Bus Depreciation Reserve	514,114.59	0.00	N/A	0.00%	501,689.18	0.00	12,425.41	1.67
13 Tuition	3,316.34		N/A		3,316.34	0.00	0.00	0.00
14 Retirement	450,000.00	90,000.00	20%	20.00%	67,845.14	382,154.86		
17 Adult Education	31,000.00	0.00	35%	0.00%	28,640.55	0.00	2,359.45	0.32
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	7,242.63	0.00	N/A	0.00%	5,521.51	1,721.12	0.00	0.00
29 Flexibility	438,159.59	0.00	N/A	0.00%	438,159.59	0.00	0.00	0.00
61 Building Reserve	329,754.22	0.00	N/A	0.00%	329,754.22	0.00	0.00	0.00
Total of All Funds	4,235,181.32	344,561.89			1,466,929.78	2,265,579.11	502,672.43	67.72

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

43 Roosevelt

0781 Wolf Point H S

Submit ID: 0781-63886355

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 WOLF POINT HS 9-12 214 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	953,381.04
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	159,037.32
D.	At Risk Student	(I-D)	22,937.64
E.	Indian Education For All	(I-E)	5,429.18
F.	American Indian Achievement Gap	(I-F)	44,820.00
G.	Data For Achievement	(I-G)	5,198.06
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	44,062.26
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	51,197.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	227
B.	BASE Budget Limit	(II-B)	1,959,798.74
C.	Maximum Budget Limit	(II-C)	2,410,605.85
D.	Over-BASE Levy As Submitted on Budget	(II-D)	380,059.79
E.	Adopted Budget	(II-E)	2,339,858.53

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,005,384.16
H.	Maximum Budget Limit	(II-H)	2,447,374.66
I.	Highest Budget Without a Vote	(II-I)	2,385,443.95
J.	Highest Budget	(II-J)	2,447,374.66
K.	Highest Voted Amount	(II-K)	61,930.71
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,385,443.95

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		238,544.40
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		787.49
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	787.49	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		49,924.46
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	49,924.46	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		289,256.35

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,385,443.95
	1. BASE Budget Limit	(V-A1)	2,005,384.16	
	2. Over-BASE Budget	(V-A2)	380,059.79	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		953,381.04
	1. Direct State Aid Paid By State	(V-B1)	953,381.04	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		159,037.32
D.	At Risk Student	(V-D)		22,937.64
E.	Indian Education For All	(V-E)		5,429.18
F.	American Indian Achievement Gap	(V-F)		44,820.00
G.	Data For Achievement	(V-G)		5,198.06
H.	Special Education Allowable Cost Payment	(V-H)		44,062.26
I.	Remaining Fund Balance Available	(V-I)		49,924.46
J.	Non-Levy Revenue and Funding Sources	(V-J)		7,968.15
	1. Actual Non-Levy Revenue	(V-J1)	7,968.15	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		712,626.05
	1. State - Guaranteed Tax Base Aid	(V-L1)	622,555.52	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	90,070.53	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,005,384.16

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		380,059.79
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		380,059.79

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		12.16
U.	Over-BASE Mills	(V-U)		51.18
	1. District Property Tax Levy Mills	(V-U1)	51.18	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		63.34

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

43 Roosevelt

0781 Wolf Point H S

Submit ID: 0781-63886355

01 General Fund

Adopted Budget	0001	2,385,443.95

Budget Uses

Expenditure Budget	0002	2,385,443.95
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	49,924.46
Direct State Aid	3110	953,381.04
Quality Educator	3111	159,037.32
At Risk Student	3112	22,937.64
Indian Education For All	3113	5,429.18
American Indian Achievement Gap	3114	44,820.00
State Special Education Allowable Cost Payment to Districts	3115	44,062.26
Data For Achievement	3116	5,198.06
State - Guaranteed Tax Base Aid	3120	622,555.52

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	259.77
Interest Earnings	1510	7,648.42
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	59.96
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	90,070.53		
Over-BASE Levy	1110(c)	380,059.79		
District Tax Levy			1110	470,130.32
Total Estimated Revenues to Fund Adopted Budget			0004	2,385,443.95
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	76,150.00

Budget Uses

Expenditure Budget	0002	76,150.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	14,830.88
Contingency	0006	1,483.09
Over-Schedule	0011	59,836.03
Fund Balance for Budget	TFS48	57,308.79
Operating Reserve	0961	15,230.00
Unreserved Fund Balance Reappropriated	0970	42,078.79

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	4,078.49
State - On-Schedule Transportation Reimbursement	3210	12,235.47
District Tax Levy	1110	17,757.25
District Mills	999	2.39
Total Estimated Revenues to Fund Adopted Budget	0004	76,150.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	514,114.59

Budget Uses

Expenditure Budget	0002	514,114.59
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	501,689.18
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	501,689.18
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	12,425.41
District Mills	999	1.67
Total Estimated Revenues to Fund Adopted Budget	0004	514,114.59

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 Chevrolet Express Bus Yellow	2023	23,463.00	9,384.60	4,692.60	4,692.60
2023 Chevrolet Microbird White	2023	30,855.00	0.00	6,171.00	0.00
2019 BLUEBIRD YELLOW BUS	2019	37,488.00	37,488.00	7,497.60	7,497.60
REI BUS CAMERA SYSTEM	2018	2,352.24	3,293.15	470.45	235.21
2018 BLUEBIRD - BUS #2	2017	33,545.00	50,317.50	N/A	NA
2017 Bluebird White Bus	2016	185,500.00	278,250.00	N/A	NA
2016 BLUEBIRD	2015	34,500.00	51,750.00	N/A	NA
2014 Thomas Yellow Bus	2014	32,057.85	48,086.78	N/A	NA
2004 MCI-J4500	2009	250,500.00	375,750.00	N/A	NA
Total					12,425.41

13 Tuition Fund

Adopted Budget	0001	3,316.34

Budget Uses

Expenditure Budget	0002	3,316.34
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,316.34
Unreserved Fund Balance Reappropriated	0970	3,316.34

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,316.34
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	450,000.00

Budget Uses

Expenditure Budget	0002	450,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	157,845.14
Operating Reserve	0961	90,000.00
Unreserved Fund Balance Reappropriated	0970	67,845.14

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	382,154.86
Total Estimated Revenues to Fund Adopted Budget	0004	450,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	31,000.00

Budget Uses

Expenditure Budget	0002	31,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	28,640.55
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	28,640.55

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,359.45
District Mills	999	0.32
Total Estimated Revenues to Fund Adopted Budget	0004	31,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	7,242.63

Budget Uses

Expenditure Budget	0002	7,242.63
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	5,521.51
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,521.51
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,721.12
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,242.63
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	438,159.59

Budget Uses

Expenditure Budget	0002	438,159.59
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	438,159.59
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	438,159.59

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	438,159.59
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget	0001	329,754.22

Budget Uses

Expenditure Budget	0002	329,754.22
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	329,754.22
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	329,754.22
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	329,754.22

Budget Report
FY 2026

32 Missoula

0591 Woodman Elem

Submit ID: 0591-06122029

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 44	N/A	1,227,941

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jessica Bird

(Signature) (Date)

Chairperson, School Trustees: Jan Henderson

(Signature) (Date)

County Superintendent: Erin Lipkind

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

32 Missoula

0591 Woodman Elem

Submit ID: 0591-06122029

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	494,449.89	49,444.99	10%	10.00%	2,572.12	422,596.67	69,281.10	56.41
10 Transportation	90,200.00	13,382.54	20%	14.84%	0.00	44,276.84	45,923.16	37.40
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	4,750.00		N/A		309.48	0.00	4,440.52	3.62
14 Retirement	62,970.00	12,594.00	20%	20.00%	11,956.31	51,013.69		
17 Adult Education	1,605.14	0.00	35%	0.00%	1,605.14	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	15,278.66	0.00	N/A	0.00%	4,899.03	379.63	10,000.00	8.14
29 Flexibility	4.13	0.00	N/A	0.00%	4.13	0.00	0.00	0.00
61 Building Reserve	76,389.05	0.00	N/A	0.00%	12,234.05	36,324.00	27,831.00	22.67
Total of All Funds	745,646.87	75,421.53			33,580.26	554,590.83	157,475.78	128.24

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

32 Missoula

0591 Woodman Elem

Submit ID: 0591-06122029

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	WOODMAN K-6	36 *
M1	WOODMAN 7-8	8 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	215,655.15
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	38,737.92
D.	At Risk Student	(I-D)	2,009.58
E.	Indian Education For All	(I-E)	1,116.28
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	1,068.76
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	9,065.80
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,854.02
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	6,090.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	47
B.	BASE Budget Limit	(II-B)	437,070.98
C.	Maximum Budget Limit	(II-C)	541,976.24
D.	Over-BASE Levy As Submitted on Budget	(II-D)	52,123.62
E.	Adopted Budget	(II-E)	489,194.60

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	442,326.27
H.	Maximum Budget Limit	(II-H)	555,457.47
I.	Highest Budget Without a Vote	(II-I)	494,449.89
J.	Highest Budget	(II-J)	555,457.47
K.	Highest Voted Amount	(II-K)	61,007.58
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	494,449.89

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		49,444.99
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		2,572.12
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	2,572.12	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		52,017.11

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		494,449.89
1.	BASE Budget Limit	(V-A1)	442,326.27	
2.	Over-BASE Budget	(V-A2)	52,123.62	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		215,655.15
1.	Direct State Aid Paid By State	(V-B1)	215,655.15	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		38,737.92
D.	At Risk Student	(V-D)		2,009.58
E.	Indian Education For All	(V-E)		1,116.28
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		1,068.76
H.	Special Education Allowable Cost Payment	(V-H)		9,065.80
I.	Remaining Fund Balance Available	(V-I)		2,572.12
J.	Non-Levy Revenue and Funding Sources	(V-J)		13,167.98
1.	Actual Non-Levy Revenue	(V-J1)	1,722.47	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	11,445.51	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		158,932.68
1.	State - Guaranteed Tax Base Aid	(V-L1)	141,775.20	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	17,157.48	
M.	**Subtotal of BASE Budget Revenue	(V-M)		442,326.27

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		52,123.62
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		52,123.62

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		13.96
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		42.45
	1. District Property Tax Levy Mills	(V-U1)	42.45	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		56.41

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

32 Missoula

0591 Woodman Elem

Submit ID: 0591-06122029

01 General Fund

Adopted Budget	0001	494,449.89

Budget Uses

Expenditure Budget	0002	494,449.89
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	2,572.12
Direct State Aid	3110	215,655.15
Quality Educator	3111	38,737.92
At Risk Student	3112	2,009.58
Indian Education For All	3113	1,116.28
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	9,065.80
Data For Achievement	3116	1,068.76
State - Guaranteed Tax Base Aid	3120	141,775.20

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,722.47
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	11,445.51
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	17,157.48		
Over-BASE Levy	1110(c)	52,123.62		
District Tax Levy			1110	69,281.10
Total Estimated Revenues to Fund Adopted Budget			0004	494,449.89
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	90,200.00

Budget Uses

Expenditure Budget	0002	90,200.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	40,251.68
Contingency	0006	4,025.17
Over-Schedule	0011	45,923.15
Fund Balance for Budget	TFS48	13,382.54
Operating Reserve	0961	13,382.54
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	11,069.21
State - On-Schedule Transportation Reimbursement	3210	33,207.63
District Tax Levy	1110	45,923.16
District Mills	999	37.40
Total Estimated Revenues to Fund Adopted Budget	0004	90,200.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2026

32 Missoula

0591 Woodman Elem

Submit ID: 0591-06122029

13 Tuition Fund

Adopted Budget	0001	4,750.00

Budget Uses

Expenditure Budget	0002	4,750.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	309.48
Unreserved Fund Balance Reappropriated	0970	309.48

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	4,440.52
District Mills	999	3.62
Total Estimated Revenues to Fund Adopted Budget	0004	4,750.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

32 Missoula

0591 Woodman Elem

Submit ID: 0591-06122029

14 Retirement Fund

Adopted Budget	0001	62,970.00

Budget Uses

Expenditure Budget	0002	62,970.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	24,550.31
Operating Reserve	0961	12,594.00
Unreserved Fund Balance Reappropriated	0970	11,956.31

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	51,013.69
Total Estimated Revenues to Fund Adopted Budget	0004	62,970.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	1,605.14

Budget Uses

Expenditure Budget	0002	1,605.14
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,605.14
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,605.14

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,605.14
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	15,278.66

Budget Uses

Expenditure Budget	0002	15,278.66
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	4,899.03
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,899.03
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	379.63
District Tax Levy	1110	10,000.00
District Mills	999	8.14
Total Estimated Revenues to Fund Adopted Budget	0004	15,278.66
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	4.13

Budget Uses

Expenditure Budget	0002	4.13
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4.13
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4.13

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4.13
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

32 Missoula

0591 Woodman Elem

Submit ID: 0591-06122029

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

32 Missoula

0591 Woodman Elem

Submit ID: 0591-06122029

61 Building Reserve Fund

Adopted Budget	0001	76,389.05

Budget Uses

Expenditure Budget	0002	76,389.05
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	12,234.05
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	12,234.05
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	36,324.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	18,750.00	
Building Reserve Permissive Levy	1110(b)	9,081.00	
District Tax Levy		1110	27,831.00
District Mills		999	22.67
Building Reserve Voted Mills		0134	15.27
Building Reserve Permissive Mills		0135	7.40
Total Estimated Revenues to Fund Adopted Budget		0004	76,389.05

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/03/2022	75,000.00	4	612	56,250.00	18,750.00	18,750.00
Total						18,750.00

Budget Report
FY 2026

02 Big Horn

0026 Wyola Elem

Submit ID: 0026-91680142

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	85	N/A	1,281,932

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Latanah Jefferson

(Signature) (Date)

Chairperson, School Trustees: Beverly Shane

(Signature) (Date)

County Superintendent: John Small

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

02 Big Horn

0026 Wyola Elem

Submit ID: 0026-91680142

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	793,252.43	76,261.18	10%	9.61%	0.00	735,875.45	57,376.98	44.74
10 Transportation	133,500.00	25,290.37	20%	18.94%	0.00	15,290.00	118,210.00	92.21
11 Bus Depreciation Reserve	120,403.16	0.00	N/A	0.00%	110,403.16	0.00	10,000.00	7.80
13 Tuition	59,400.00		N/A		23,793.52	0.00	35,606.48	27.78
14 Retirement	261,350.00	52,270.00	20%	20.00%	93,257.14	168,092.86		
17 Adult Education	3,300.00	0.00	35%	0.00%	2,166.52	0.00	1,133.48	0.88
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	2,055.75	0.00	N/A	0.00%	1,398.32	657.43	0.00	0.00
29 Flexibility	1.88	0.00	N/A	0.00%	1.88	0.00	0.00	0.00
61 Building Reserve	165,377.20	0.00	N/A	0.00%	115,377.20	40,000.00	10,000.00	7.80
Total of All Funds	1,538,640.42	153,821.55			346,397.74	959,915.74	232,326.94	181.21

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

02 Big Horn

0026 Wyola Elem

Submit ID: 0026-91680142

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	WYOLA K-6	64
M1	WYOLA 7-8	21

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	345,124.59
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	91,548.60
D.	At Risk Student	(I-D)	9,374.54
E.	Indian Education For All	(I-E)	2,156.45
F.	American Indian Achievement Gap	(I-F)	20,667.00
G.	Data For Achievement	(I-G)	2,064.65
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	14,771.12
I.	State Special Education Related-Services Payment To Coop	(I-I)	4,635.05
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	10,650.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	87
B.	BASE Budget Limit	(II-B)	714,530.20
C.	Maximum Budget Limit	(II-C)	885,904.16
D.	Over-BASE Levy As Submitted on Budget	(II-D)	27,234.96
E.	Adopted Budget	(II-E)	741,765.16

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	766,017.47
H.	Maximum Budget Limit	(II-H)	932,079.33
I.	Highest Budget Without a Vote	(II-I)	793,252.43
J.	Highest Budget	(II-J)	932,079.33
K.	Highest Voted Amount	(II-K)	138,826.90
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	793,252.43

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		76,261.18
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		76,261.18

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		793,252.43
1.	BASE Budget Limit	(V-A1)	766,017.47	
2.	Over-BASE Budget	(V-A2)	27,234.96	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		345,124.59
1.	Direct State Aid Paid By State	(V-B1)	345,124.59	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		91,548.60
D.	At Risk Student	(V-D)		9,374.54
E.	Indian Education For All	(V-E)		2,156.45
F.	American Indian Achievement Gap	(V-F)		20,667.00
G.	Data For Achievement	(V-G)		2,064.65
H.	Special Education Allowable Cost Payment	(V-H)		14,771.12
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		280,310.52
1.	State - Guaranteed Tax Base Aid	(V-L1)	250,168.50	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	30,142.02	
M.	**Subtotal of BASE Budget Revenue	(V-M)		766,017.47

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		27,234.96
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		27,234.96

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.49
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		21.25
	1. District Property Tax Levy Mills	(V-U1)	21.25	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		44.74

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
02 Big Horn
0026 Wyola Elem

Submit ID: 0026-91680142

01 General Fund

Adopted Budget	0001	793,252.43

Budget Uses

Expenditure Budget	0002	793,252.43
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	345,124.59
Quality Educator	3111	91,548.60
At Risk Student	3112	9,374.54
Indian Education For All	3113	2,156.45
American Indian Achievement Gap	3114	20,667.00
State Special Education Allowable Cost Payment to Districts	3115	14,771.12
Data For Achievement	3116	2,064.65
State - Guaranteed Tax Base Aid	3120	250,168.50

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	30,142.02		
Over-BASE Levy	1110(c)	27,234.96		
District Tax Levy			1110	57,376.98
Total Estimated Revenues to Fund Adopted Budget			0004	793,252.43
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2026
02 Big Horn
0026 Wyola Elem

Submit ID: 0026-91680142

10 Transportation Fund

Adopted Budget	0001	133,500.00

Budget Uses

Expenditure Budget	0002	133,500.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	13,900.00
Contingency	0006	1,390.00
Over-Schedule	0011	118,210.00
Fund Balance for Budget	TFS48	25,290.37
Operating Reserve	0961	25,290.37
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	3,822.50
State - On-Schedule Transportation Reimbursement	3210	11,467.50
District Tax Levy	1110	118,210.00
District Mills	999	92.21
Total Estimated Revenues to Fund Adopted Budget	0004	133,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

02 Big Horn

0026 Wyola Elem

Submit ID: 0026-91680142

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	120,403.16

Budget Uses

Expenditure Budget	0002	120,403.16
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	110,403.16
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	110,403.16
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	10,000.00
District Mills	999	7.80
Total Estimated Revenues to Fund Adopted Budget	0004	120,403.16

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2017 Thomas	2016	83,000.00	76,700.00	16,600.00	10,000.00
2013 Thomas C2	2012	83,850.00	125,775.00	N/A	NA
2007 Blue Bird Vision	2007	55,500.00	83,250.00	N/A	NA
Total					10,000.00

Budget Report
FY 2026
02 Big Horn
0026 Wyola Elem

Submit ID: 0026-91680142

13 Tuition Fund

Adopted Budget	0001	59,400.00

Budget Uses

Expenditure Budget	0002	59,400.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	23,793.52
Unreserved Fund Balance Reappropriated	0970	23,793.52

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	35,606.48
District Mills	999	27.78
Total Estimated Revenues to Fund Adopted Budget	0004	59,400.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
02 Big Horn
0026 Wyola Elem

Submit ID: 0026-91680142

14 Retirement Fund

Adopted Budget	0001	261,350.00

Budget Uses

Expenditure Budget	0002	261,350.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	145,527.14
Operating Reserve	0961	52,270.00
Unreserved Fund Balance Reappropriated	0970	93,257.14

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	168,092.86
Total Estimated Revenues to Fund Adopted Budget	0004	261,350.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	3,300.00

Budget Uses

Expenditure Budget	0002	3,300.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,166.52
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,166.52

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,133.48
District Mills	999	0.88
Total Estimated Revenues to Fund Adopted Budget	0004	3,300.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	2,055.75

Budget Uses

Expenditure Budget	0002	2,055.75
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,398.32
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,398.32
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	657.43
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,055.75
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	1.88

Budget Uses

Expenditure Budget	0002	1.88
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1.88
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1.88

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1.88
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
02 Big Horn
0026 Wyola Elem

Submit ID: 0026-91680142

61 Building Reserve Fund

Adopted Budget		0001	165,377.20

Budget Uses

Expenditure Budget		0002	165,377.20
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	115,377.20
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	115,377.20
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	40,000.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	10,000.00	
District Tax Levy		1110	10,000.00
District Mills		999	7.80
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	7.80
Total Estimated Revenues to Fund Adopted Budget		0004	165,377.20

Budget Report
FY 2026

27 Lincoln

0533 Yaak Elem

Submit ID: 0533-30797421

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	*	6	N/A	1,216,169

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Sharon Shelton

(Signature) (Date)

Chairperson, School Trustees: Pamela Fuqua

(Signature) (Date)

County Superintendent: Suzy Rios

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

27 Lincoln

0533 Yaak Elem

Submit ID: 0533-30797421

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	117,531.67	10,000.00	10%	8.51%	3,848.21	69,787.23	43,896.23	36.10
10 Transportation	4,127.20	112.25	20%	2.72%	0.00	4,127.20	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	3,728.22		N/A		0.00	0.00	3,728.22	3.07
14 Retirement	13,553.67	2,710.73	20%	20.00%	7,664.55	5,889.12		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	9,366.37	479.19	N/A	5.12%	0.00	84.37	9,282.00	7.63
29 Flexibility	1,173.52	0.00	N/A	0.00%	1,173.52	0.00	0.00	0.00
61 Building Reserve	97,167.09	0.00	N/A	0.00%	56,247.09	32,736.00	8,184.00	6.73
Total of All Funds	246,647.74	13,302.17			68,933.37	112,623.92	65,090.45	53.53

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

27 Lincoln

0533 Yaak Elem

Submit ID: 0533-30797421

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 YAAK K-8 6 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	44,568.14
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	15,132.00
D.	At Risk Student	(I-D)	1,857.68
E.	Indian Education For All	(I-E)	152.22
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	145.74
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	818.00
I.	State Special Education Related-Services Payment To Coop	(I-I)	272.65
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	300.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	8
B.	BASE Budget Limit	(II-B)	95,680.26
C.	Maximum Budget Limit	(II-C)	118,155.90
D.	Over-BASE Levy As Submitted on Budget	(II-D)	19,017.11
E.	Adopted Budget	(II-E)	114,697.37

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	98,305.90
H.	Maximum Budget Limit	(II-H)	119,636.97
I.	Highest Budget Without a Vote	(II-I)	117,531.67
J.	Highest Budget	(II-J)	126,947.11
K.	Highest Voted Amount	(II-K)	9,415.44
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	117,531.67

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		10,000.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		3,848.21
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	208.66	
2.	Remaining Fund Balance Available (970b)	(III-D2)	3,639.55	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		13,848.21

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		117,531.67
1.	BASE Budget Limit	(V-A1)	98,305.90	
2.	Over-BASE Budget	(V-A2)	19,225.77	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		44,568.14
1.	Direct State Aid Paid By State	(V-B1)	44,568.14	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		15,132.00
D.	At Risk Student	(V-D)		1,857.68
E.	Indian Education For All	(V-E)		152.22
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		145.74
H.	Special Education Allowable Cost Payment	(V-H)		818.00
I.	Remaining Fund Balance Available	(V-I)		3,639.55
J.	Non-Levy Revenue and Funding Sources	(V-J)		975.45
1.	Actual Non-Levy Revenue	(V-J1)	975.45	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		31,017.12
1.	State - Guaranteed Tax Base Aid	(V-L1)	6,138.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	24,879.12	
M.	**Subtotal of BASE Budget Revenue	(V-M)		98,305.90

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		208.66
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	208.66	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		19,017.11
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		19,225.77

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		20.46
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		15.64
	1. District Property Tax Levy Mills	(V-U1)	15.64	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		36.10

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	117,531.67

Budget Uses

Expenditure Budget	0002	117,531.67
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	3,848.21
Direct State Aid	3110	44,568.14
Quality Educator	3111	15,132.00
At Risk Student	3112	1,857.68
Indian Education For All	3113	152.22
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	818.00
Data For Achievement	3116	145.74
State - Guaranteed Tax Base Aid	3120	6,138.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	975.45
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	24,879.12		
Over-BASE Levy	1110(c)	19,017.11		
District Tax Levy			1110	43,896.23
Total Estimated Revenues to Fund Adopted Budget			0004	117,531.67
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	4,127.20

Budget Uses

Expenditure Budget	0002	4,127.20
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	3,752.00
Contingency	0006	375.20
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	112.25
Operating Reserve	0961	112.25
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	1,031.80
State - On-Schedule Transportation Reimbursement	3210	3,095.40
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,127.20
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2026

27 Lincoln

0533 Yaak Elem

Submit ID: 0533-30797421

13 Tuition Fund

Adopted Budget	0001	3,728.22

Budget Uses

Expenditure Budget	0002	3,728.22
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	3,728.22
District Mills	999	3.07
Total Estimated Revenues to Fund Adopted Budget	0004	3,728.22
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	13,553.67

Budget Uses

Expenditure Budget	0002	13,553.67
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10,375.28
Operating Reserve	0961	2,710.73
Unreserved Fund Balance Reappropriated	0970	7,664.55

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	5,889.12
Total Estimated Revenues to Fund Adopted Budget	0004	13,553.67
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	9,366.37

Budget Uses

Expenditure Budget	0002	9,366.37
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	479.19
Operating Reserve	0961	479.19
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	84.37
District Tax Levy	1110	9,282.00
District Mills	999	7.63
Total Estimated Revenues to Fund Adopted Budget	0004	9,366.37
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	1,173.52

Budget Uses

Expenditure Budget	0002	1,173.52
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,173.52
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,173.52

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,173.52
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026
27 Lincoln

0533 Yaak Elem

Submit ID: 0533-30797421

61 Building Reserve Fund

Adopted Budget		0001	97,167.09

Budget Uses

Expenditure Budget		0002	97,167.09
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	56,247.09
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	56,247.09
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	32,736.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	8,184.00	
District Tax Levy		1110	8,184.00
District Mills		999	6.73
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	6.73
Total Estimated Revenues to Fund Adopted Budget		0004	97,167.09

Budget Report
FY 2026

56 Yellowstone

Submit ID: 1196-55004723

1196 Yellowstone Academy Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 57	N/A	10,866

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Laurie Hickethier

(Signature) (Date)

Chairperson, School Trustees: Michael Chandler

(Signature) (Date)

County Superintendent: Henry Peters

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

56 Yellowstone

Submit ID: 1196-55004723

1196 Yellowstone Academy Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	649,418.36	54,552.99	10%	8.40%	0.00	649,133.56	284.80	24.26
10 Transportation	0.96	0.00	20%	0.00%	0.96	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	240,000.00	48,000.00	20%	20.00%	27,853.24	212,146.76		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	7,535.93	0.00	N/A	0.00%	6,978.57	557.36	0.00	0.00
29 Flexibility	9.60	0.00	N/A	0.00%	9.60	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	896,964.85	102,552.99			34,842.37	861,837.68	284.80	24.26

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

56 Yellowstone

Submit ID: 1196-55004723

1196 Yellowstone Academy Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	YELLOWSTONE EDUC CENTER K-6	35 *
M1	YELLOWSTONE ACAD 7-8	22 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	264,756.98
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	142,240.80
D.	At Risk Student	(I-D)	13,718.52
E.	Indian Education For All	(I-E)	1,446.09
F.	American Indian Achievement Gap	(I-F)	2,241.00
G.	Data For Achievement	(I-G)	1,384.53
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	9,488.80
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,162.74
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	8,714.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	57
B.	BASE Budget Limit	(II-B)	580,103.95
C.	Maximum Budget Limit	(II-C)	702,935.10
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	732,718.27

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	649,418.36
H.	Maximum Budget Limit	(II-H)	782,292.91
I.	Highest Budget Without a Vote	(II-I)	649,418.36
J.	Highest Budget	(II-J)	796,758.16
K.	Highest Voted Amount	(II-K)	147,339.80
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	649,418.36

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		54,552.99
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		54,552.99

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		649,418.36
	1. BASE Budget Limit	(V-A1)	649,418.36	
	2. Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		264,756.98
	1. Direct State Aid Paid By State	(V-B1)	264,756.98	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		142,240.80
D.	At Risk Student	(V-D)		13,718.52
E.	Indian Education For All	(V-E)		1,446.09
F.	American Indian Achievement Gap	(V-F)		2,241.00
G.	Data For Achievement	(V-G)		1,384.53
H.	Special Education Allowable Cost Payment	(V-H)		9,488.80
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,455.20
	1. Actual Non-Levy Revenue	(V-J1)	2,455.20	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		211,686.44
	1. State - Guaranteed Tax Base Aid	(V-L1)	211,401.64	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	284.80	
M.	**Subtotal of BASE Budget Revenue	(V-M)		649,418.36

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		24.26
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
	1. District Property Tax Levy Mills	(V-U1)	0.00	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		24.26

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026

56 Yellowstone

Submit ID: 1196-55004723

1196 Yellowstone Academy Elem

01 General Fund

Adopted Budget	0001	649,418.36

Budget Uses

Expenditure Budget	0002	649,418.36
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	264,756.98
Quality Educator	3111	142,240.80
At Risk Student	3112	13,718.52
Indian Education For All	3113	1,446.09
American Indian Achievement Gap	3114	2,241.00
State Special Education Allowable Cost Payment to Districts	3115	9,488.80
Data For Achievement	3116	1,384.53
State - Guaranteed Tax Base Aid	3120	211,401.64

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,455.20
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	284.80		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	284.80
Total Estimated Revenues to Fund Adopted Budget			0004	649,418.36
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	0.96

Budget Uses

Expenditure Budget	0002	0.96
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.96
Fund Balance for Budget	TFS48	0.96
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.96

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.96
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

56 Yellowstone

Submit ID: 1196-55004723

1196 Yellowstone Academy Elem

14 Retirement Fund

Adopted Budget	0001	240,000.00

Budget Uses

Expenditure Budget	0002	240,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	75,853.24
Operating Reserve	0961	48,000.00
Unreserved Fund Balance Reappropriated	0970	27,853.24

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	212,146.76
Total Estimated Revenues to Fund Adopted Budget	0004	240,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

56 Yellowstone

Submit ID: 1196-55004723

1196 Yellowstone Academy Elem

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	7,535.93

Budget Uses

Expenditure Budget	0002	7,535.93
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	6,978.57
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,978.57
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	557.36
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,535.93
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

56 Yellowstone

Submit ID: 1196-55004723

1196 Yellowstone Academy Elem

29 Flexibility Fund

Adopted Budget	0001	9.60

Budget Uses

Expenditure Budget	0002	9.60
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9.60
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	9.60

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	9.60
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

56 Yellowstone

Submit ID: 1196-55004723

1196 Yellowstone Academy Elem

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2026

03 Blaine

0034 Zurich Elem

Submit ID: 0034-52929908

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 27	N/A	1,959,049

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Elizabeth Carter

(Signature) (Date)

Chairperson, School Trustees: Isaac Drugge

(Signature) (Date)

County Superintendent: Kendall Harwood

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2026

03 Blaine

0034 Zurich Elem

Submit ID: 0034-52929908

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	285,025.44	19,441.75	10%	6.82%	0.00	189,049.27	95,976.17	49.00
10 Transportation	61,500.00	12,300.00	20%	20.00%	242.18	43,493.68	17,764.14	9.07
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	28,574.54		N/A		0.00	0.00	28,574.54	14.59
14 Retirement	38,000.00	5,191.91	20%	13.66%	0.00	38,000.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	998.34	0.00	N/A	0.00%	806.60	191.74	0.00	0.00
29 Flexibility	247,583.58	0.00	N/A	0.00%	247,583.58	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	661,681.90	36,933.66			248,632.36	270,734.69	142,314.85	72.66

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2026

03 Blaine

0034 Zurich Elem

Submit ID: 0034-52929908

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 ZURICH K-8 27 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	105,516.05
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	22,698.00
D.	At Risk Student	(I-D)	4,016.72
E.	Indian Education For All	(I-E)	684.99
F.	American Indian Achievement Gap	(I-F)	996.00
G.	Data For Achievement	(I-G)	655.83
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	3,599.20
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,199.66
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	1,680.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	30
B.	BASE Budget Limit	(II-B)	227,339.27
C.	Maximum Budget Limit	(II-C)	280,768.33
D.	Over-BASE Levy As Submitted on Budget	(II-D)	41,429.06
E.	Adopted Budget	(II-E)	280,768.33

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	223,413.32
H.	Maximum Budget Limit	(II-H)	273,503.40
I.	Highest Budget Without a Vote	(II-I)	289,607.76
J.	Highest Budget	(II-J)	289,607.76
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	285,025.44

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		19,441.75
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		19,441.75

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		285,025.44
	1. BASE Budget Limit	(V-A1)	223,413.32	
	2. Over-BASE Budget	(V-A2)	61,612.12	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		105,516.05
	1. Direct State Aid Paid By State	(V-B1)	105,516.05	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		22,698.00
D.	At Risk Student	(V-D)		4,016.72
E.	Indian Education For All	(V-E)		684.99
F.	American Indian Achievement Gap	(V-F)		996.00
G.	Data For Achievement	(V-G)		655.83
H.	Special Education Allowable Cost Payment	(V-H)		3,599.20
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,830.48
	1. Actual Non-Levy Revenue	(V-J1)	2,830.48	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		82,416.05
	1. State - Guaranteed Tax Base Aid	(V-L1)	38,052.00	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	44,364.05	
M.	**Subtotal of BASE Budget Revenue	(V-M)		223,413.32

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		10,000.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	

	3. Oil & Gas/Tuition Revenues	(V-O3)	10,000.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		51,612.12
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		61,612.12

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		22.65
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		26.35
	1. District Property Tax Levy Mills	(V-U1)	26.35	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		49.00

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2026
03 Blaine
0034 Zurich Elem

Submit ID: 0034-52929908

01 General Fund

Adopted Budget	0001	285,025.44

Budget Uses

Expenditure Budget	0002	285,025.44
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	105,516.05
Quality Educator	3111	22,698.00
At Risk Student	3112	4,016.72
Indian Education For All	3113	684.99
American Indian Achievement Gap	3114	996.00
State Special Education Allowable Cost Payment to Districts	3115	3,599.20
Data For Achievement	3116	655.83
State - Guaranteed Tax Base Aid	3120	38,052.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,166.69
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	663.79
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Tuition Revenue Used to Fund BASE Budget

Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	10,000.00
TIF Applied To Over-BASE Budget	0175	0.00
Tuition to Fund the Over-BASE Budget	0179	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	44,364.05		
Over-BASE Levy	1110(c)	51,612.12		
District Tax Levy			1110	95,976.17
Total Estimated Revenues to Fund Adopted Budget			0004	285,025.44
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2026
03 Blaine
0034 Zurich Elem

Submit ID: 0034-52929908

10 Transportation Fund

Adopted Budget	0001	61,500.00

Budget Uses

Expenditure Budget	0002	61,500.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	30,448.80
Contingency	0006	3,044.88
Over-Schedule	0011	28,006.32
Fund Balance for Budget	TFS48	12,542.18
Operating Reserve	0961	12,300.00
Unreserved Fund Balance Reappropriated	0970	242.18

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	10,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	8,373.42
State - On-Schedule Transportation Reimbursement	3210	25,120.26
District Tax Levy	1110	17,764.14
District Mills	999	9.07
Total Estimated Revenues to Fund Adopted Budget	0004	61,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2026

03 Blaine

0034 Zurich Elem

Submit ID: 0034-52929908

13 Tuition Fund

Adopted Budget	0001	28,574.54

Budget Uses

Expenditure Budget	0002	28,574.54
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	28,574.54
District Mills	999	14.59
Total Estimated Revenues to Fund Adopted Budget	0004	28,574.54
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

03 Blaine

0034 Zurich Elem

Submit ID: 0034-52929908

14 Retirement Fund

Adopted Budget	0001	38,000.00

Budget Uses

Expenditure Budget	0002	38,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,191.91
Operating Reserve	0961	5,191.91
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	38,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	38,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	998.34

Budget Uses

Expenditure Budget	0002	998.34
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	806.60
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	806.60
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	191.74
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	998.34
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

03 Blaine

0034 Zurich Elem

Submit ID: 0034-52929908

29 Flexibility Fund

Adopted Budget	0001	247,583.58

Budget Uses

Expenditure Budget	0002	247,583.58
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	247,583.58
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	247,583.58

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	247,583.58
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2026

03 Blaine

0034 Zurich Elem

Submit ID: 0034-52929908

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No

Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00

District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00