



Budget Report

FY 2026

56 Yellowstone

0975 Custer K-12 Schools

Submit ID: 0975-83245201

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)

Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)

County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)

County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 67	* 33	2,166,594

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

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

Certification

District Clerk:

Marynell Perrin
(Signature)

Marynell Perrin

8/22/25
(Date)

Chairperson, School Trustees:

Toby Abel
(Signature)

Toby Abel

8/22/25
(Date)

County Superintendent:

Henry Peters
(Signature)

Henry Peters

AUG 22 2025
(Date)

Chairperson, County Commissioners:

(Signature)

(Print)

(Date)

Name of Contact:

(Signature)

(Print)

(Phone)





Budget Report

FY 2026

56 Yellowstone

Submit ID: 0975-83245201

0975 Custer K-12 Schools

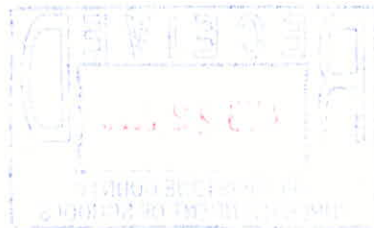
Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F]	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,469,461.44	97,404.69	10%	6.63%	0.00	1,111,481.76	357,979.68	165.21
10 Transportation	225,000.00	39,616.62	20%	17.61%	0.00	35,200.00	189,800.00	87.60
11 Bus Depreciation Reserve	103,292.45	0.00	N/A	0.00%	34,212.09	0.00	69,080.36	31.88
13 Tuition	71,615.00		N/A		25,764.88	0.00	45,850.12	21.16
14 Retirement	215,000.00	43,000.00	20%	20.00%	36,049.24	178,950.76		
17 Adult Education	5,345.11	0.00	35%	0.00%	5,345.11	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	2,310.20	0.00	N/A	0.00%	1,287.05	1,023.15	0.00	0.00
29 Flexibility	4.88	0.00	N/A	0.00%	4.88	0.00	0.00	0.00
61 Building Reserve	147,236.26	0.00	N/A	0.00%	58,236.26	54,400.00	34,600.00	15.97
Total of All Funds	2,239,265.34	180,021.31			160,899.51	1,381,055.67	697,310.16	321.82

50 Debt Service

Tax Jurisdiction

Series 2017EL	71,450.01	0.00	20-9-438	0.00%	26,050.79	0.00	45,399.22	20.95
Series 2017HS	142,399.99	0.00	20-9-438	0.00%	0.00	0.00	142,399.99	65.73





Budget Report

FY 2026

56 Yellowstone

0975 Custer K-12 Schools

Submit ID: 0975-83245201

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:	E1	CUSTER K-6	51 *
	M1	CUSTER 7-8	16 *
	H1	CUSTER HS 9-12	33 *

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

A.	Direct State Aid	(I-A)	574,327.51
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	119,845.44
D.	At Risk Student	(I-D)	3,285.17
E.	Indian Education For All	(I-E)	2,537.00
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	2,429.00
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	24,366.79
I.	State Special Education Related-Services Payment To Coop	(I-I)	5,125.82
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	7,490.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	15,630.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	106
B.	BASE Budget Limit	(II-B)	1,133,104.02
C.	Maximum Budget Limit	(II-C)	1,412,190.71
D.	Over-BASE Levy As Submitted on Budget	(II-D)	277,321.80
E.	Adopted Budget	(II-E)	1,410,425.82

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,192,139.64
H.	Maximum Budget Limit	(II-H)	1,479,712.89
I.	Highest Budget Without a Vote	(II-I)	1,469,461.44
J.	Highest Budget	(II-J)	1,490,667.39
K.	Highest Voted Amount	(II-K)	21,205.95
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,469,461.44



Budget Report

FY 2026

56 Yellowstone

0975 Custer K-12 Schools

Submit ID: 0975-83245201

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

A.	Operating Reserve (961)	(III-A)		97,404.69
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		97,404.69

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

Special Education:

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	16,802.80	7,563.99	24,366.79
B.	Special Education RSBG to Coop	3,598.98	1,526.84	5,125.82
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	8,160.71	3,636.33	11,797.04

Proration of BASE Budget to Elementary and High School Programs:

School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	182,198.00	364,401.00	546,599.00
F.	100% Of Per Student Entitlement	464,053.00	274,197.00	738,250.00
		646,251.00	638,598.00	1,284,849.00
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	228,126.60	225,425.09	453,551.70
H.	Special Education in BASE@40%	8,160.71	3,636.33	11,797.04
I.	Subsidized BASE Amount	236,287.31	229,061.42	465,348.74
J.	Subsidized BASE Ratio	51%	49%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,469,461.44
1.	BASE Budget Limit	(V-A1)	1,192,139.64	
2.	Over-BASE Budget	(V-A2)	277,321.80	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		574,327.51
1.	Direct State Aid Paid By State	(V-B1)	574,327.51	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		119,845.44
D.	At Risk Student	(V-D)		3,285.17
E.	Indian Education For All	(V-E)		2,537.00
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		2,429.00



Budget Report

FY 2026

56 Yellowstone

Submit ID: 0975-83245201

0975 Custer K-12 Schools

H.	Special Education Allowable Cost Payment	(V-H)		24,366.79
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,202.95
1.	Actual Non-Levy Revenue	(V-J1)	2,202.95	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Tuition	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		463,145.78
1.	State - Guaranteed Tax Base Aid	(V-L1)	382,487.90	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	80,657.88	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,192,139.64
Funding The Over-BASE Budget:				
N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
3.	Oil & Gas Revenues	(V-O3)	0.00	
4.	TIF Applied To Over-BASE Budget	(V-O4)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		277,321.80
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		277,321.80
Mill Levies:				
R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		24.46
T.	BASE Mills - High School	(V-T)		12.75
U.	Over-BASE Mills	(V-U)		128.00
1.	District Property Tax Levy Mills	(V-U1)	128.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		165.21

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

** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget



Budget Report

FY 2026

56 Yellowstone

Submit ID: 0975-83245201

0975 Custer K-12 Schools

01 General Fund

Adopted Budget	0001	1,469,461.44
Budget Uses		
Expenditure Budget	0002	1,469,461.44
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Estimated Funding Sources		
Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	574,327.51
Quality Educator	3111	119,845.44
At Risk Student	3112	3,285.17
Indian Education For All	3113	2,537.00
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	24,366.79
Data For Achievement	3116	2,429.00
State - Guaranteed Tax Base Aid	3120	382,487.90
Actual Non-levy Revenue and Funding Sources		
Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,901.90
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	301.05
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Tuition Revenue Used to Fund BASE Budget		
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
Anticipated Non-levy Revenue and Funding Sources - BASE		
Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00



Budget Report

FY 2026

56 Yellowstone

0975 Custer K-12 Schools

Submit ID: 0975-83245201

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

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

Other Non-levy Revenue

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

Levies

Mandatory Non-isolated Levy	1110(a)	0.00	
BASE Levy	1110(b)	80,657.88	
Over-BASE Levy	1110(c)	277,321.80	
District Tax Levy	1110		357,979.68
Total Estimated Revenues to Fund Adopted Budget	0004		1,469,461.44
Estimated Revenues Exceeding Adopted Budget	0004a		0.00



Budget Report

FY 2026

56 Yellowstone

0975 Custer K-12 Schools

Submit ID: 0975-83245201

10 Transportation Fund

Adopted Budget	0001	225,000.00
Budget Uses		
Expenditure Budget	0002	225,000.00
Add To Fund Balance	0003	0.00
Transportation Schedule Data		
On-Schedule	0005	32,000.00
Contingency	0006	3,200.00
Over-Schedule	0011	189,800.00
Fund Balance for Budget	TFS48	39,616.62
Operating Reserve	0961	39,616.62
Unreserved Fund Balance Reappropriated	0970	0.00
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Reimbursements		
County On-Schedule Transportation Reimbursement	2220	8,800.00
State - On-Schedule Transportation Reimbursement	3210	26,400.00
District Tax Levy	1110	189,800.00
District Mills	999	87.60
Total Estimated Revenues to Fund Adopted Budget	0004	225,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report

FY 2026

56 Yellowstone

0975 Custer K-12 Schools

Submit ID: 0975-83245201

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	103,292.45
Budget Uses		
Expenditure Budget	0002	103,292.45
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	34,212.09
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	34,212.09
TIF Fund Balance Reappropriated	0973	0.00
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	69,080.36
District Mills	999	31.88
Total Estimated Revenues to Fund Adopted Budget	0004	103,292.45

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2024 Ford Expedition	2026	48,149.00	0.00	9,629.80	0.00
Ford Transit	2025	58,700.00	0.00	11,740.00	11,740.00
2004 Setra Cruiser	2023	34,284.00	4,355.00	6,856.80	6,856.80
2023 International	2023	111,728.00	25,138.56	22,345.60	13,966.06
2021 Thomas	2021	100,890.00	42,986.25	20,178.00	12,611.25
2019 THOMAS	2020	101,250.00	47,302.25	20,250.00	12,656.25
Blue Bird 2018	2018	90,000.00	119,250.00	18,000.00	11,250.00
2016 Blue Bird BB Conventional	2016	89,000.00	133,500.00	N/A	NA
2014 Bluebird	2014	83,500.00	125,250.00	N/A	NA
Total					<u>69,080.36</u>



Budget Report

FY 2026

56 Yellowstone

0975 Custer K-12 Schools

Submit ID: 0975-83245201

13 Tuition Fund

Adopted Budget	0001	71,615.00
Budget Uses		
Expenditure Budget	0002	71,615.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	25,764.88
Unreserved Fund Balance Reappropriated	0970	25,764.88
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	45,850.12
District Mills	999	21.16
Total Estimated Revenues to Fund Adopted Budget	0004	71,615.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report

FY 2026

56 Yellowstone

Submit ID: 0975-83245201

0975 Custer K-12 Schools

14 Retirement Fund

Adopted Budget	0001	215,000.00
Budget Uses		
Expenditure Budget	0002	215,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	79,049.24
Operating Reserve	0961	43,000.00
Unreserved Fund Balance Reappropriated	0970	36,049.24
Estimated Funding Sources		
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	178,950.76
Total Estimated Revenues to Fund Adopted Budget	0004	215,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report

FY 2026

56 Yellowstone

0975 Custer K-12 Schools

Submit ID: 0975-83245201

17 Adult Education Fund

Adopted Budget	0001	5,345.11
Budget Uses		
Expenditure Budget	0002	5,345.11
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,345.11
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,345.11
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,345.11
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report

FY 2026

56 Yellowstone

Submit ID: 0975-83245201

0975 Custer K-12 Schools

19 Non-Operating Fund

Adopted Budget	0001	0.00
Budget Uses		
Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Transportation Schedule Data		
On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Reimbursements		
County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report

FY 2026

56 Yellowstone

0975 Custer K-12 Schools

Submit ID: 0975-83245201

28 Technology Fund

Adopted Budget	0001	2,310.20
Budget Uses		
Expenditure Budget	0002	2,310.20
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,287.05
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,287.05
TIF Fund Balance Reappropriated	0973	0.00
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,023.15
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,310.20
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report

FY 2026

56 Yellowstone

Submit ID: 0975-83245201

0975 Custer K-12 Schools

29 Flexibility Fund

Adopted Budget	0001	4.88
Budget Uses		
Expenditure Budget	0002	4.88
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4.88
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4.88
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4.88
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report

FY 2026

56 Yellowstone

Submit ID: 0975-83245201

0975 Custer K-12 Schools

50 Debt Service Fund

Series 2017EL

Taxable Value		2,166,594.00
Adopted Budget	0001	71,450.01

Budget Uses

Expenditure Budget	0002	71,450.01
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	26,050.79
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	26,050.79
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	45,399.22
Jurisdiction Mills	999	20.95
Total Estimated Revenues to Fund Adopted Budget	0004	71,450.01
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
Elementary Bond	08/15/2017	06/30/2037	1,000,000.00	626,666.66	46,666.67	24,283.34	500.00
Total Bond Requirements							71,450.01
Total Debt Service Requirements						0002	71,450.01



Budget Report

FY 2026

56 Yellowstone

Submit ID: 0975-83245201

0975 Custer K-12 Schools

Series 2017HS

Taxable Value		2,166,594.00
Adopted Budget	0001	142,399.99

Budget Uses

Expenditure Budget	0002	142,399.99
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	142,399.99
Jurisdiction Mills	999	65.73
Total Estimated Revenues to Fund Adopted Budget	0004	142,399.99
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/26	Principal	Interest	Agent Fees
High School Bond	08/15/2017	06/30/2037	2,000,000.00	1,253,333.34	93,333.33	48,566.66	500.00
Total Bond Requirements							142,399.99
Total Debt Service Requirements						0002	142,399.99



Budget Report

FY 2026

56 Yellowstone

0975 Custer K-12 Schools

Submit ID: 0975-83245201

61 Building Reserve Fund

Adopted Budget	0001	147,236.26
Budget Uses		
Expenditure Budget	0002	147,236.26
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	58,236.26
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	58,236.26
TIF Fund Balance Reappropriated	0973	0.00
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	54,400.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy	1110(a)	21,000.00
Building Reserve Permissive Levy	1110(b)	13,600.00
District Tax Levy	1110	34,600.00
District Mills	999	15.97
Building Reserve Voted Mills	0134	9.69
Building Reserve Permissive Mills	0135	6.28
Total Estimated Revenues to Fund Adopted Budget	0004	147,236.26

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/03/2016	210,000.00	10	612	189,000.00	21,000.00	21,000.00
Total						21,000.00