



Budget Report

FY 2026

56 Yellowstone

0970 Laurel Elem

Submit ID: 0970-64691992

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: | * 1,240 | N/A | 61,770,583 |

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

Joint District Distribution:

(Used for county calculations)

| | | | |
|--------------------------|-------|-----|------------|
| Located - 56 Yellowstone | 1,218 | N/A | 60,700,891 |
| Non-located - 05 Carbon | 22 | N/A | 1,069,692 |

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

Certification

District Clerk:

Julie Jones

(Signature)

(Date)

Chairperson, School Trustees:

Christopher Lorash

(Signature)

(Date)

County Superintendent:

Henry Peters

(Signature)

(Date)

Chairperson, County Commissioners:

(Print)

(Signature)

(Date)

Name of Contact:

(Print)

(Signature)

(Phone)



Budget Report

FY 2026

56 Yellowstone

0970 Laurel Elem

Submit ID: 0970-64691992

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 | 9,621,263.92 | 963,549.15 | 10% | 10.01% | 2,164.04 | 6,805,312.59 | 2,813,787.29 | 45.56 |
| 10 Transportation | 784,969.00 | 156,993.80 | 20% | 20.00% | 10,331.56 | 216,947.92 | 557,689.52 | 9.03 |
| 11 Bus Depreciation Reserve | 482,430.67 | 353,560.00 | N/A | 73.29% | 370,624.78 | 0.00 | 111,805.89 | 1.81 |
| 13 Tuition | 736,977.00 | | N/A | | 0.00 | 0.00 | 736,977.00 | 11.93 |
| 14 Retirement | 1,335,000.00 | 267,000.00 | 20% | 20.00% | 98,235.45 | 1,236,764.55 | | |
| 17 Adult Education | 80,971.05 | 0.00 | 35% | 0.00% | 80,971.05 | 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 | 126,604.80 | 0.00 | N/A | 0.00% | 79,568.70 | 7,036.10 | 40,000.00 | 0.65 |
| 29 Flexibility | 4,333.81 | 0.00 | N/A | 0.00% | 4,333.81 | 0.00 | 0.00 | 0.00 |
| 61 Building Reserve | 1,074,828.62 | 0.00 | N/A | 0.00% | 887,858.62 | 28,420.00 | 158,550.00 | 2.57 |
| Total of All Funds | 14,247,378.87 | 1,741,102.95 | | | 1,534,088.01 | 8,294,481.16 | 4,418,809.70 | 71.55 |

| | | | | | | | | |
|------------------|--------------|------|----------|-------|------|------|--------------|-------|
| 50 Debt Service | | | | | | | | |
| Tax Jurisdiction | | | | | | | | |
| 7-70 | 4,716,050.00 | 0.00 | 20-9-438 | 0.00% | 0.00 | 0.00 | 4,716,050.00 | 76.35 |



Budget Report

FY 2026

56 Yellowstone

0970 Laurel Elem

Submit ID: 0970-64691992

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 LAUREL K-6 951 *
M1 LAUREL 7-8 289 *

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

| | | | |
|----|---|-------|--------------|
| A. | Direct State Aid | (I-A) | 3,905,613.33 |
| B. | Mandatory Non-isolated Levy | (I-B) | 0.00 |
| C. | Quality Educator | (I-C) | 732,222.35 |
| D. | At Risk Student | (I-D) | 37,059.86 |
| E. | Indian Education For All | (I-E) | 31,458.80 |
| F. | American Indian Achievement Gap | (I-F) | 12,201.00 |
| G. | Data For Achievement | (I-G) | 30,119.60 |
| H. | State Special Education Allowable Cost Payment to Districts | (I-H) | 260,883.48 |
| I. | State Special Education Related-Services Payment To Coop | (I-I) | 0.00 |
| J. | District GTB Subsidy Per Elementary Base Mill | (I-J) | 72,666.00 |
| K. | District GTB Subsidy Per High School Base Mill | (I-K) | N/A |

PART II. General Fund Budget Limits

Prior Year Budget Data:

| | | | |
|----|---------------------------------------|--------|--------------|
| A. | ANB | (II-A) | 1,278 |
| B. | BASE Budget Limit | (II-B) | 7,844,757.60 |
| C. | Maximum Budget Limit | (II-C) | 9,743,522.05 |
| D. | Over-BASE Levy As Submitted on Budget | (II-D) | 1,421,163.74 |
| E. | Adopted Budget | (II-E) | 9,265,921.34 |

Current Year Budget Data:

| | | | |
|----|--|--------|---------------|
| F. | % Special Education in Maximum Budget | (II-F) | 100% |
| G. | BASE Budget (Minimum Budget Amount Required) | (II-G) | 8,198,210.48 |
| H. | Maximum Budget Limit | (II-H) | 10,219,404.31 |
| I. | Highest Budget Without a Vote | (II-I) | 9,621,263.92 |
| J. | Highest Budget | (II-J) | 10,219,404.31 |
| K. | Highest Voted Amount | (II-K) | 598,140.39 |
| L. | Amount Approved on Ballot by Voters | (II-L) | 0.00 |
| M. | Adopted Budget | (II-M) | 9,621,263.92 |



Budget Report
FY 2026
56 Yellowstone
0970 Laurel Elem

Submit ID: 0970-64691992

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

| | | | | |
|----|---|----------|----------|------------|
| A. | Operating Reserve (961) | (III-A) | | 962,126.39 |
| B. | TIF Operating Reserve (962) | (III-B) | | 0.00 |
| C. | Excess Reserves | (III-C) | | 1,422.76 |
| 1. | Reserve For Protested/Delinquent Taxes (963) | (III-C1) | 1,422.76 | |
| 2. | Reserve For Tax Audit Receipts (964) | (III-C2) | 0.00 | |
| D. | Unreserved Fund Balance Reappropriated (970) | (III-D) | | 2,164.04 |
| 1. | Prior Year Excess Reserves Funding Over-BASE (970a) | (III-D1) | 1,889.70 | |
| 2. | Remaining Fund Balance Available (970b) | (III-D2) | 274.34 | |
| 3. | TIF Fund Balance Reappropriated (970c) | (III-D3) | 0.00 | |
| E. | TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48) | (III-E) | | 965,713.19 |

PART V. General Fund Worksheet

General Fund Budget:

| | | | | |
|----|-----------------------------|--------|--------------|--------------|
| A. | Adopted General Fund Budget | (V-A) | | 9,621,263.92 |
| 1. | BASE Budget Limit | (V-A1) | 8,198,210.48 | |
| 2. | Over-BASE Budget | (V-A2) | 1,423,053.44 | |

Funding The BASE Budget:

| | | | | |
|-----|---|--------|--------------|--------------|
| B. | Direct State Aid | (V-B) | | 3,905,613.33 |
| 1. | Direct State Aid Paid By State | (V-B1) | 3,905,613.33 | |
| 2. | Direct State Aid Paid By Non-Isolated District | (V-B2) | 0.00 | |
| C. | Quality Educator | (V-C) | | 732,222.35 |
| D. | At Risk Student | (V-D) | | 37,059.86 |
| E. | Indian Education For All | (V-E) | | 31,458.80 |
| F. | American Indian Achievement Gap | (V-F) | | 12,201.00 |
| G. | Data For Achievement | (V-G) | | 30,119.60 |
| H. | Special Education Allowable Cost Payment | (V-H) | | 260,883.48 |
| I. | Remaining Fund Balance Available | (V-I) | | 274.34 |
| J. | Non-Levy Revenue and Funding Sources | (V-J) | | 104,816.35 |
| 1. | Actual Non-Levy Revenue | (V-J1) | 60,213.35 | |
| 2. | Anticipated Non-Levy Revenue | (V-J2) | 0.00 | |
| 3. | TIF Applied To BASE Budget | (V-J3) | 0.00 | |
| 4. | Tuition | (V-J4) | 44,603.00 | |
| K. | Other Non-Levy Revenue and Funding Sources | (V-K) | | 0.00 |
| L. | BASE Levy Requirements | (V-L) | | 3,083,561.37 |
| 1. | State - Guaranteed Tax Base Aid | (V-L1) | 1,690,937.82 | |
| 2.* | District Property Tax Levy To Fund BASE (BASE Levy) | (V-L2) | 1,392,623.55 | |
| M. | **Subtotal of BASE Budget Revenue | (V-M) | | 8,198,210.48 |

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) | | 1,889.70 |
| 1. | Prior Year Excess Reserves Reappropriated (Over-BASE Only) | (V-O1) | 1,889.70 | |
| 2. | Flexible Non-Voted Levy Authority Transferred from Other Funds | (V-O2) | 0.00 | |



Budget Report

FY 2026

56 Yellowstone

0970 Laurel Elem

Submit ID: 0970-64691992

| | | | | |
|----|--|--------|------|--------------|
| 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) | | 1,421,163.74 |
| Q. | Subtotal of Over-BASE Revenue and Funding Sources | (V-Q) | | 1,423,053.44 |

Mill Levies:

| | | | | |
|----|-----------------------------------|--------|-------|-------|
| R. | District Non-Isolated Mills | (V-R) | | 0.00 |
| S. | BASE Mills - Elementary | (V-S) | | 22.55 |
| T. | BASE Mills - High School | (V-T) | | 0.00 |
| U. | Over-BASE Mills | (V-U) | | 23.01 |
| 1. | District Property Tax Levy Mills | (V-U1) | 23.01 | |
| 2. | Flexible Non-Voted Levy Authority | (V-U2) | 0.00 | |
| V. | Total General Fund Mills | (V-V) | | 45.56 |

* 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

0970 Laurel Elem

Submit ID: 0970-64691992

01 General Fund

| | | |
|--|-------|--------------|
| Adopted Budget | 0001 | 9,621,263.92 |
| Budget Uses | | |
| Expenditure Budget | 0002 | 9,621,263.92 |
| Add To Fund Balance | 0003 | 0.00 |
| TIF Fund Balance for Budget | TFS47 | 0.00 |
| Estimated Funding Sources | | |
| Unreserved Fund Balance Reappropriated | 0970 | 2,164.04 |
| Direct State Aid | 3110 | 3,905,613.33 |
| Quality Educator | 3111 | 732,222.35 |
| At Risk Student | 3112 | 37,059.86 |
| Indian Education For All | 3113 | 31,458.80 |
| American Indian Achievement Gap | 3114 | 12,201.00 |
| State Special Education Allowable Cost Payment to Districts | 3115 | 260,883.48 |
| Data For Achievement | 3116 | 30,119.60 |
| State - Guaranteed Tax Base Aid | 3120 | 1,690,937.82 |
| Actual Non-levy Revenue and Funding Sources | | |
| Tax Title and Property Sales | 1130 | 0.00 |
| Interest Earnings | 1510 | 47,748.17 |
| Revenue from Community Services Activities | 1800 | 0.00 |
| Other Revenue from Local Sources | 1900 | 12,465.18 |
| 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 | 44,603.00 |
| 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

0970 Laurel Elem

Submit ID: 0970-64691992

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 |

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) | 1,392,623.55 | |
| Over-BASE Levy | 1110(c) | 1,421,163.74 | |
| District Tax Levy | 1110 | | 2,813,787.29 |
| Total Estimated Revenues to Fund Adopted Budget | 0004 | | 9,621,263.92 |
| Estimated Revenues Exceeding Adopted Budget | 0004a | | 0.00 |



Budget Report

FY 2026

56 Yellowstone

0970 Laurel Elem

Submit ID: 0970-64691992

10 Transportation Fund

| | | |
|---|-------|------------|
| Adopted Budget | 0001 | 784,969.00 |
| Budget Uses | | |
| Expenditure Budget | 0002 | 784,969.00 |
| Add To Fund Balance | 0003 | 0.00 |
| Transportation Schedule Data | | |
| On-Schedule | 0005 | 188,589.00 |
| Contingency | 0006 | 18,858.90 |
| Over-Schedule | 0011 | 577,521.10 |
| Fund Balance for Budget | TFS48 | 167,325.36 |
| Operating Reserve | 0961 | 156,993.80 |
| Unreserved Fund Balance Reappropriated | 0970 | 10,331.56 |
| 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 | 9,500.00 |
| 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 | 51,861.98 |
| State - On-Schedule Transportation Reimbursement | 3210 | 155,585.94 |
| District Tax Levy | 1110 | 557,689.52 |
| District Mills | 999 | 9.03 |
| Total Estimated Revenues to Fund Adopted Budget | 0004 | 784,969.00 |
| Estimated Revenues Exceeding Adopted Budget | 0004a | 0.00 |



Budget Report

FY 2026

56 Yellowstone

0970 Laurel Elem

Submit ID: 0970-64691992

11 Bus Depreciation Reserve Fund

| | | |
|---|-------|------------|
| Adopted Budget | 0001 | 482,430.67 |
| Budget Uses | | |
| Expenditure Budget | 0002 | 482,430.67 |
| Add To Fund Balance | 0003 | 0.00 |
| TIF Fund Balance for Budget | TFS47 | 0.00 |
| Fund Balance for Budget | TFS48 | 724,184.78 |
| Operating Reserve | 0961 | 353,560.00 |
| Unreserved Fund Balance Reappropriated | 0970 | 370,624.78 |
| 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 | 111,805.89 |
| District Mills | 999 | 1.81 |
| Total Estimated Revenues to Fund Adopted Budget | 0004 | 482,430.67 |



Budget Report

FY 2026

56 Yellowstone

0970 Laurel Elem

Submit ID: 0970-64691992

Asset Information

| Asset ID | Year Of Purchase | Original Cost | Depreciated Thru Last Year | 20% Limit | Amount Depreciated |
|----------------------------|------------------|---------------|----------------------------|-----------|--------------------|
| Bus #23 | 2025 | 133,724.00 | 0.00 | 26,744.80 | 13,372.40 |
| Bus #24 | 2025 | 110,510.00 | 0.00 | 22,102.00 | 11,051.00 |
| Expedition Class E (3) | 2025 | 49,388.00 | 0.00 | 9,877.60 | 4,938.80 |
| Expedition Class E (1) | 2024 | 36,722.00 | 7,344.40 | 7,344.40 | 3,672.20 |
| Expedition Class E (2) | 2024 | 47,615.00 | 9,523.00 | 9,523.00 | 4,761.50 |
| Ford Transit | 2024 | 41,157.00 | 8,231.40 | 8,231.40 | 4,115.70 |
| 2018 MCI | 2023 | 257,455.00 | 102,982.00 | 51,491.00 | 25,745.00 |
| Bus #20 | 2023 | 86,625.00 | 34,650.00 | 17,325.00 | 8,662.50 |
| Bus #21 | 2022 | 78,362.00 | 47,017.20 | 15,672.40 | 7,836.20 |
| Bus #22 | 2022 | 98,683.00 | 59,209.80 | 19,736.60 | 9,868.30 |
| BUS #19 | 2020 | 93,952.32 | 93,952.30 | 18,790.46 | 9,395.23 |
| BUS #18 2019 International | 2019 | 83,870.63 | 100,644.78 | 16,774.13 | 8,387.06 |
| Bus #17 2018 Bluebird | 2018 | 132,275.00 | 198,412.50 | N/A | NA |
| Bus #16 2017 Bluebird | 2016 | 92,333.33 | 138,500.00 | N/A | NA |
| Bus #14 2015 Bluebird | 2015 | 64,500.00 | 96,750.00 | N/A | NA |
| Bus #15 2016 Bluebird | 2015 | 87,200.00 | 130,800.00 | N/A | NA |
| IRON HORSE 2008 MCI COACH | 2015 | 185,456.00 | 278,184.00 | N/A | NA |
| BUS #11 | 2013 | 83,500.00 | 125,250.00 | N/A | NA |
| TRAIN | 2012 | 104,066.89 | 156,100.34 | N/A | NA |
| BUS #10 | 2010 | 63,405.34 | 95,108.01 | N/A | NA |
| BUS #9 | 2010 | 76,882.00 | 115,323.00 | N/A | NA |
| Bus #8 | 2009 | 75,993.00 | 113,989.50 | N/A | NA |
| Bus #7 | 2008 | 76,960.00 | 115,440.00 | N/A | NA |
| BUS #6 | 2006 | 70,134.00 | 105,201.00 | N/A | NA |
| BUS 5 | 2005 | 63,015.00 | 94,522.50 | N/A | NA |
| Bus #4 | 2004 | 61,692.00 | 92,538.00 | N/A | NA |
| Total | | | | | <u>111,805.89</u> |



Budget Report

FY 2026

56 Yellowstone

0970 Laurel Elem

Submit ID: 0970-64691992

13 Tuition Fund

| | | |
|---|-------|------------|
| Adopted Budget | 0001 | 736,977.00 |
| Budget Uses | | |
| Expenditure Budget | 0002 | 736,977.00 |
| Add To Fund Balance | 0003 | 0.00 |
| Fund Balance for Budget | TFS48 | 0.00 |
| Unreserved Fund Balance Reappropriated | 0970 | 0.00 |
| Estimated Funding Sources | | |
| Coal Gross Proceeds | 1123 | 0.00 |
| Interest Earnings | 1510 | 0.00 |
| Other Revenue from Local Sources | 1900 | 0.00 |
| Direct State Aid | 3110 | 0.00 |
| State - Payment in Lieu of Taxes - FWP | 3302 | 0.00 |
| Montana Oil and Gas Tax | 3460 | 0.00 |
| Other Revenue | 9100 | 0.00 |
| Residual Equity Transfers In | 9710 | 0.00 |
| District Tax Levy | 1110 | 736,977.00 |
| District Mills | 999 | 11.93 |
| Total Estimated Revenues to Fund Adopted Budget | 0004 | 736,977.00 |
| Estimated Revenues Exceeding Adopted Budget | 0004a | 0.00 |



Budget Report

FY 2026

56 Yellowstone

0970 Laurel Elem

Submit ID: 0970-64691992

14 Retirement Fund

| | | |
|---|-------|--------------|
| Adopted Budget | 0001 | 1,335,000.00 |
| Budget Uses | | |
| Expenditure Budget | 0002 | 1,335,000.00 |
| Add To Fund Balance | 0003 | 0.00 |
| Fund Balance for Budget | TFS48 | 365,235.45 |
| Operating Reserve | 0961 | 267,000.00 |
| Unreserved Fund Balance Reappropriated | 0970 | 98,235.45 |
| 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 | 1,236,764.55 |
| Total Estimated Revenues to Fund Adopted Budget | 0004 | 1,335,000.00 |
| Estimated Revenues Exceeding Adopted Budget | 0004a | 0.00 |



Budget Report

FY 2026

56 Yellowstone

0970 Laurel Elem

Submit ID: 0970-64691992

17 Adult Education Fund

| | | |
|---|-------|-----------|
| Adopted Budget | 0001 | 80,971.05 |
| Budget Uses | | |
| Expenditure Budget | 0002 | 80,971.05 |
| Add To Fund Balance | 0003 | 0.00 |
| Fund Balance for Budget | TFS48 | 80,971.05 |
| Operating Reserve | 0961 | 0.00 |
| Unreserved Fund Balance Reappropriated | 0970 | 80,971.05 |
| 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 | 80,971.05 |
| Estimated Revenues Exceeding Adopted Budget | 0004a | 0.00 |



Budget Report

FY 2026

56 Yellowstone

0970 Laurel Elem

Submit ID: 0970-64691992

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

0970 Laurel Elem

Submit ID: 0970-64691992

28 Technology Fund

| | | |
|---|-------|------------|
| Adopted Budget | 0001 | 126,604.80 |
| Budget Uses | | |
| Expenditure Budget | 0002 | 126,604.80 |
| Add To Fund Balance | 0003 | 0.00 |
| TIF Fund Balance for Budget | TFS47 | 0.00 |
| Fund Balance for Budget | TFS48 | 79,568.70 |
| Operating Reserve | 0961 | 0.00 |
| Unreserved Fund Balance Reappropriated | 0970 | 79,568.70 |
| 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 | 7,036.10 |
| District Tax Levy | 1110 | 40,000.00 |
| District Mills | 999 | 0.65 |
| Total Estimated Revenues to Fund Adopted Budget | 0004 | 126,604.80 |
| Estimated Revenues Exceeding Adopted Budget | 0004a | 0.00 |



Budget Report

FY 2026

56 Yellowstone

0970 Laurel Elem

Submit ID: 0970-64691992

29 Flexibility Fund

| | | |
|---|-------|----------|
| Adopted Budget | 0001 | 4,333.81 |
| Budget Uses | | |
| Expenditure Budget | 0002 | 4,333.81 |
| Add To Fund Balance | 0003 | 0.00 |
| Fund Balance for Budget | TFS48 | 4,333.81 |
| Operating Reserve | 0961 | 0.00 |
| Unreserved Fund Balance Reappropriated | 0970 | 4,333.81 |
| 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 | 4,333.81 |
| Estimated Revenues Exceeding Adopted Budget | 0004a | 0.00 |



Budget Report

FY 2026

56 Yellowstone

0970 Laurel Elem

Submit ID: 0970-64691992

50 Debt Service Fund

7-70

| | | |
|----------------|------|---------------|
| Taxable Value | | 61,770,583.00 |
| Adopted Budget | 0001 | 4,716,050.00 |

Budget Uses

| | | |
|--|-------|--------------|
| Expenditure Budget | 0002 | 4,716,050.00 |
| Add To Fund Balance | 0003 | 0.00 |
| TIF Fund Balance for Budget | TFS47 | 0.00 |
| Fund Balance for Budget | TFS48 | -148,233.19 |
| 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 | 4,716,050.00 |
| Jurisdiction Mills | 999 | 76.35 |
| Total Estimated Revenues to Fund Adopted Budget | 0004 | 4,716,050.00 |
| 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 | 08/15/2023 | 06/30/2043 | 57,000,000.00 | 53,145,000.00 | 1,960,000.00 | 2,755,250.00 | 800.00 |
| Total Bond Requirements | | | | | | | 4,716,050.00 |
| Total Debt Service Requirements | | | | | | 0002 | 4,716,050.00 |



Budget Report

FY 2026

56 Yellowstone

0970 Laurel Elem

Submit ID: 0970-64691992

61 Building Reserve Fund

| | | |
|---|---------|--------------|
| Adopted Budget | 0001 | 1,074,828.62 |
| Budget Uses | | |
| Expenditure Budget | 0002 | 1,074,828.62 |
| Add To Fund Balance | 0003 | 0.00 |
| TIF Fund Balance for Budget | TFS47 | 0.00 |
| Fund Balance for Budget | TFS48 | 887,858.62 |
| Operating Reserve | 0961 | 0.00 |
| Unreserved Fund Balance Reappropriated | 0970 | 887,858.62 |
| 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 | 28,420.00 |
| 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) | 0.00 |
| Building Reserve Permissive Levy | 1110(b) | 158,550.00 |
| District Tax Levy | 1110 | 158,550.00 |
| District Mills | 999 | 2.57 |
| Building Reserve Voted Mills | 0134 | 0.00 |
| Building Reserve Permissive Mills | 0135 | 2.57 |
| Total Estimated Revenues to Fund Adopted Budget | 0004 | 1,074,828.62 |