



Budget Report

FY 2027

56 Yellowstone

0975 Custer K-12 Schools

Submit ID: 0975-97102788

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by City 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	
71	* 29	2,449,173

District:

* 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:

A. Mayorga
(Signature)

Adriana Mayorga

8/25/26
(Date)

Chairperson, School Trustees:

[Signature]
(Signature)

Toby Abel

8/25/26
(Date)

County Superintendent:

Hank Peters
(Signature)

Hank Peters

AUG 26 2026
(Date)

Chairperson, County Commissioners:

(Signature)

(Print)

(Date)

Name of Contact:

(Signature)

(Print)

(Phone)





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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F]	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,513,507.49	151,883.58	10%	10.04%	11,153.31	1,225,036.59	277,317.59	113.23
10 Transportation	235,000.00	47,000.00	20%	20.00%	1,191.12	61,431.99	172,376.89	70.38
11 Bus Depreciation Reserve	96,642.86	0.00	N/A	0.00%	24,682.70	0.00	71,960.16	29.38
13 Tuition	75,000.00		N/A		607.25	0.00	74,392.75	30.37
14 Retirement	228,000.00	45,600.00	20%	20.00%	11,379.66	216,620.34		
17 Adult Education	7,599.00	0.00	35%	0.00%	5,150.08	0.00	2,448.92	1.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,028.77	0.00	N/A	0.00%	0.00	1,028.77	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	128,278.59	0.00	N/A	0.00%	36,778.59	73,000.00	18,500.00	7.55
Total of All Funds	2,285,061.59	244,483.58			90,947.59	1,577,117.69	616,996.31	251.91

50 Debt Service								
Tax Jurisdiction								
Series 2017EL	71,816.67	23,269.42	20-9-438	32.40%	0.00	0.00	71,816.67	29.32
Series 2017HS	143,033.33	0.00	20-9-438	0.00%	0.00	0.00	143,033.33	58.40



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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	CUSTER K-6	55
M1	CUSTER 7-8	16
H1	CUSTER HS 9-12	29 *

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

A.	Direct State Aid	(I-A)	588,232.77
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	117,815.04
D.	At Risk Student	(I-D)	3,242.09
E.	Indian Education For All	(I-E)	2,613.00
F.	American Indian Achievement Gap	(I-F)	256.00
G.	Data For Achievement	(I-G)	2,502.00
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	27,974.51
I.	State Special Education Related-Services Payment To Coop	(I-I)	5,504.66
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	100
B.	BASE Budget Limit	(II-B)	1,192,139.64
C.	Maximum Budget Limit	(II-C)	1,479,712.89
D.	Over-BASE Levy As Submitted on Budget	(II-D)	277,321.80
E.	Adopted Budget	(II-E)	1,469,461.44

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	89%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,220,559.91
H.	Maximum Budget Limit	(II-H)	1,513,507.49
I.	Highest Budget Without a Vote	(II-I)	1,513,507.49
J.	Highest Budget	(II-J)	1,513,507.49
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,513,507.49



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

A.	Operating Reserve (961)	(III-A)		151,350.75
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		532.83
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	532.83	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		11,153.31
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	11,153.31	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		163,036.89

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

Special Education:

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	19,439.58	8,534.93	27,974.51
B.	Special Education RSBG to Coop	3,988.07	1,516.59	5,504.66
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	9,371.06	4,020.61	13,391.67

Proration of BASE Budget to Elementary and High School Programs:

School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	187,664.00	375,333.00	562,997.00
F.	100% Of Per Student Entitlement	504,720.00	248,240.00	752,960.00
		692,384.00	623,573.00	1,315,957.00
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	244,411.55	220,121.27	464,532.82
H.	Special Education in BASE@40%	9,371.06	4,020.61	13,391.67
I.	Subsidized BASE Amount	253,782.61	224,141.88	477,924.49
J.	Subsidized BASE Ratio	53%	47%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,513,507.49
1.	BASE Budget Limit	(V-A1)	1,220,559.91	
2.	Over-BASE Budget	(V-A2)	292,947.58	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		588,232.77
1.	Direct State Aid Paid By State	(V-B1)	588,232.77	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		117,815.04
D.	At Risk Student	(V-D)		3,242.09
E.	Indian Education For All	(V-E)		2,613.00
F.	American Indian Achievement Gap	(V-F)		256.00
G.	Data For Achievement	(V-G)		2,502.00



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H.	Special Education Allowable Cost Payment	(V-H)		27,974.51
I.	Remaining Fund Balance Available	(V-I)		11,153.31
J.	Non-Levy Revenue and Funding Sources	(V-J)		10,631.83
1.	Actual Non-Levy Revenue	(V-J1)	10,631.83	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Requirements	(V-L)		456,139.36
1.	Elementary County BASE Distribution	(V-L1)	242,236.49	
2.	High School County BASE Distribution	(V-L2)	213,902.86	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,220,559.91

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)		15,630.00
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	
5.	Tuition	(V-O5)	15,630.00	
6.	School Block Grant Coal Mitigation	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		277,317.58
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		292,947.58

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		113.23
1.	District Property Tax Levy Mills	(V-S1)	113.23	
2.	Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		113.23

* 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



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01 General Fund

Adopted Budget	0001	1,513,507.49
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Budget Uses

Expenditure Budget	0002	1,513,507.49
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	11,153.31
Direct State Aid	3110	588,232.77
Quality Educator	3111	117,815.04
At Risk Student	3112	3,242.09
Indian Education For All	3113	2,613.00
American Indian Achievement Gap	3114	256.00
State Special Education Allowable Cost Payment to Districts	3115	27,974.51
Data For Achievement	3116	2,502.00
Elementary County BASE Distribution	2250	242,236.49
High School County BASE Distribution	2260	213,902.86

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	7,129.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	3,502.83
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

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
Federal Revenue in Lieu of Taxes	4800	0.00



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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
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	15,630.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00
School Block Grant Coal Mitigation	3449	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
Over-BASE Levy	1110(c)	277,317.58
District Tax Levy	1110	277,317.59
Total Estimated Revenues to Fund Adopted Budget	0004	1,513,507.49
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



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10 Transportation Fund

Adopted Budget	0001	235,000.00
Budget Uses		
Expenditure Budget	0002	235,000.00
Add To Fund Balance	0003	0.00
Transportation Schedule Data		
On-Schedule	0005	55,847.26
Contingency	0006	5,584.73
Over-Schedule	0011	173,568.01
Fund Balance for Budget	TFS48	48,191.12
Operating Reserve	0961	47,000.00
Unreserved Fund Balance Reappropriated	0970	1,191.12
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
Anticipated Non-levy Revenue and Funding Sources - Over-BASE		
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
School Block Grant Coal Mitigation	3449	0.00
Reimbursements		
County On-Schedule Transportation Reimbursement	2220	15,357.99
State - On-Schedule Transportation Reimbursement	3210	46,074.00
District Tax Levy	1110	172,376.89
District Mills	999	70.38
Total Estimated Revenues to Fund Adopted Budget	0004	235,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	96,642.86
Budget Uses		
Expenditure Budget	0002	96,642.86
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	24,682.70
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	24,682.70
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
Anticipated Non-levy Revenue and Funding Sources - Over-BASE		
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
School Block Grant Coal Mitigation	3449	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	71,960.16
District Mills	999	29.38
Total Estimated Revenues to Fund Adopted Budget	0004	96,642.86

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	9,629.80
Ford Transit	2025	58,700.00	11,740.00	11,740.00	11,740.00
2004 Setra Cruiser	2023	34,284.00	11,211.80	6,856.80	6,856.80
2023 International	2023	111,728.00	39,104.62	22,345.60	13,966.06
2021 Thomas	2021	100,890.00	55,597.50	20,178.00	12,611.25
2019 THOMAS	2020	101,250.00	59,958.50	20,250.00	12,656.25
Blue Bird 2018	2018	90,000.00	130,500.00	18,000.00	4,500.00
2014 Bluebird	2014	83,500.00	125,250.00	N/A	NA
Total					71,960.16



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13 Tuition Fund

Adopted Budget	0001	75,000.00
Budget Uses		
Expenditure Budget	0002	75,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	607.25
Unreserved Fund Balance Reappropriated	0970	607.25
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
Anticipated Non-levy Revenue and Funding Sources - Over-BASE		
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
School Block Grant Coal Mitigation	3449	0.00
District Tax Levy	1110	74,392.75
District Mills	999	30.37
Total Estimated Revenues to Fund Adopted Budget	0004	75,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



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14 Retirement Fund

Adopted Budget	0001	228,000.00
Budget Uses		
Expenditure Budget	0002	228,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	56,979.66
Operating Reserve	0961	45,600.00
Unreserved Fund Balance Reappropriated	0970	11,379.66
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
Anticipated Non-levy Revenue and Funding Sources - Over-BASE		
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
School Block Grant Coal Mitigation	3449	0.00
County Retirement Distribution	2240	216,620.34
Total Estimated Revenues to Fund Adopted Budget	0004	228,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



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17 Adult Education Fund

Adopted Budget	0001	7,599.00
Budget Uses		
Expenditure Budget	0002	7,599.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,150.08
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,150.08
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
Anticipated Non-levy Revenue and Funding Sources - Over-BASE		
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
School Block Grant Coal Mitigation	3449	0.00
District Tax Levy	1110	2,448.92
District Mills	999	1.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,599.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



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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
Anticipated Non-levy Revenue and Funding Sources - Over-BASE		
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
School Block Grant Coal Mitigation	3449	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



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28 Technology Fund

Adopted Budget	0001	1,028.77
Budget Uses		
Expenditure Budget	0002	1,028.77
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	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
State - Technology Aid	3281	1,028.77
Anticipated Non-levy Revenue and Funding Sources - Over-BASE		
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
School Block Grant Coal Mitigation	3449	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,028.77
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



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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
Anticipated Non-levy Revenue and Funding Sources - Over-BASE		
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
School Block Grant Coal Mitigation	3449	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 2027

56 Yellowstone

Submit ID: 0975-97102788

0975 Custer K-12 Schools

50 Debt Service Fund

Series 2017EL

Taxable Value		2,449,173.00
Adopted Budget	0001	71,816.67

Budget Uses

Expenditure Budget	0002	71,816.67
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	23,269.42
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	23,269.42
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

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

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
School Block Grant Coal Mitigation	3449	0.00
District Tax Levy	1110	71,816.67
Jurisdiction Mills	999	29.32
Total Estimated Revenues to Fund Adopted Budget	0004	71,816.67
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
Elementary Bond	08/15/2017	06/30/2037	1,000,000.00	578,333.33	48,333.33	22,883.34	600.00
Total Bond Requirements							71,816.67
Total Debt Service Requirements						0002	71,816.67



Budget Report

FY 2027

56 Yellowstone

Submit ID: 0975-97102788

0975 Custer K-12 Schools

Series 2017HS

Taxable Value		2,449,173.00
Adopted Budget	0001	143,033.33

Budget Uses

Expenditure Budget	0002	143,033.33
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

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

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
School Block Grant Coal Mitigation	3449	0.00
District Tax Levy	1110	143,033.33
Jurisdiction Mills	999	58.40
Total Estimated Revenues to Fund Adopted Budget	0004	143,033.33
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/27	Principal	Interest	Agent Fees
High School Bond	08/15/2017	06/30/2037	2,000,000.00	1,156,666.67	96,666.67	45,766.66	600.00
Total Bond Requirements							143,033.33
Total Debt Service Requirements							143,033.33



Budget Report

FY 2027

56 Yellowstone

Submit ID: 0975-97102788

0975 Custer K-12 Schools

61 Building Reserve Fund

Adopted Budget	0001	128,278.59
Budget Uses		
Expenditure Budget	0002	128,278.59
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	36,778.59
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	36,778.59
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	73,000.00
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
Anticipated Non-levy Revenue and Funding Sources - Over-BASE		
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
School Block Grant Coal Mitigation	3449	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy	1110(a)	0.00
District Tax Levy	1110	18,500.00
District Mills	999	7.55
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	7.55
Total Estimated Revenues to Fund Adopted Budget	0004	128,278.59